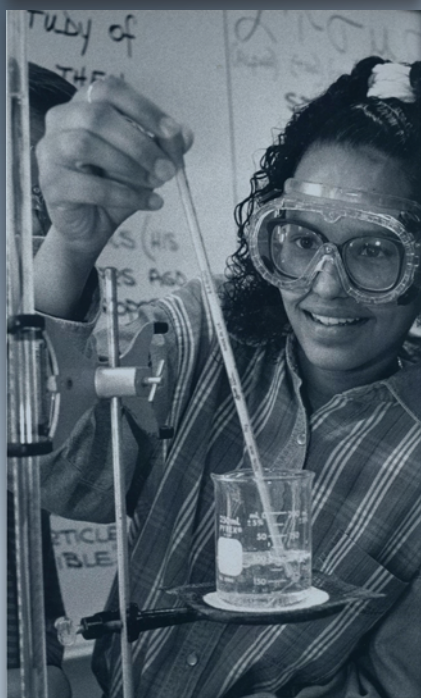




Comprehensive Annual Budget Report

*For Fiscal Year Ending
June 30, 2011*

www.ccsd.net



Clark County, Nevada

2010-11

CLARK COUNTY SCHOOL DISTRICT

COMPREHENSIVE ANNUAL BUDGET REPORT
FOR FISCAL YEAR ENDING JUNE 30, 2011

Prepared by:
Budget Department

Bill Sampson
Budget Director



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Clark County School District
Nevada**

For the Fiscal Year Beginning

July 1, 2009

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Presentation to the Clark County School District for its annual budget for the fiscal year beginning July 1, 2009.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Board of School Trustees



President - Terri Janison

District E

<http://ccsd.net/trustees/trusteeDetail.php?district=E>

Member - Deanna L. Wright

District A

<http://ccsd.net/trustees/trusteeDetail.php?district=A>



Vice President - Carolyn Edwards

District F

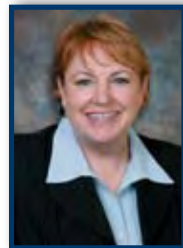
<http://ccsd.net/trustees/trusteeDetail.php?district=F>



Member - Chris Garvey

District B

<http://ccsd.net/trustees/trusteeDetail.php?district=B>



Clerk - Dr. Linda E. Young

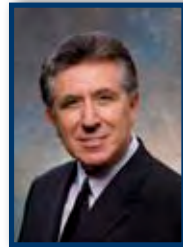
District C

<http://ccsd.net/trustees/trusteeDetail.php?district=C>

Member - Larry P. Mason

District D

<http://ccsd.net/trustees/trusteeDetail.php?district=D>



Member - Sheila Moulton

District G

<http://ccsd.net/trustees/trusteeDetail.php?district=G>



Board of Trustees

5100 West Sahara Avenue

Las Vegas, NV 89146

<http://ccsd.net/trustees/>

The Clark County Board of School Trustees is a dedicated group of community leaders who are elected to overlapping four-year terms and represent a specific geographic region of Clark County. Although each trustee represents a different region, they are dedicated to ensuring the success of every student in the district through clear, concise direction to the superintendent.

Vision Statement

Clark County School District students have the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically and participate in democracy.

District Officials



Dr. Walt Rulffes
Superintendent

CCSD is a dynamic district dedicated to pupil achievement. This publication is designed to provide helpful information to parents, students, employees, and governmental agencies, and to better inform all readers about the district's financial budget and our many strengths. You also will discover a host of facts about financial history, capital improvement projects, day-to-day operations, and a great deal of other information. With the current economic challenges facing the district and our focus on cost reduction, this publication is more important than ever. I hope you will sense our genuine commitment to providing the best education possible for every child.

Office of the Superintendent
5100 West Sahara Avenue
Las Vegas, NV 89146

Communications Office
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Cabinet Officials

Charlene A. Green
*Deputy Superintendent,
Student Support Services*

Jeff Weiler
Chief Financial Officer

Martha Tittle
Chief Human Resources Officer

Paul Gerner
Associate Superintendent, Facilities

Edward Goldman
*Associate Superintendent,
Education Services*

Joyce Haldeman
*Associate Superintendent,
Community and Government Relations*



Lauren Kohut-Rost
Deputy Superintendent, Instruction



Andre Denson
*Associate Superintendent,
Area Service Center 1*



Robert Alfaro
*Associate Superintendent,
Area Service Center 2*



Jolene Wallace
*Associate Superintendent,
Area Service Center 3*



Patrice Johnson
*Associate Superintendent,
Area Service Center 4*



Billie Rayford
*Associate Superintendent,
Superintendent's Schools*



General District Information
(702) 799-5000
www.ccsd.net



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BOARD OF SCHOOL TRUSTEES

Terri Janison, President
Carolyn Edwards, Vice President
Dr. Linda E. Young, Clerk
Chris Garvey, Member
Larry P. Mason, Member
Sheila Moulton, Member
Deanna L. Wright, Member

Dr. Walt Rulffes, Superintendent

To the Citizens of Clark County and the Board of School Trustees:

We are pleased to present the fiscal year 2010-11 financial plan for the Clark County School District.

The 2010-11 **Comprehensive Annual Budget Report** represents the personnel and programs behind the District's vision statement: All students have the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and participate in democracy.

This document reflects the 2010-11 Final Budget adopted by the Board of School Trustees on May 19, 2010. It is developed by organizational unit and includes historical financial information for purposes of comparison and analysis. Prior year **Budget and Statistical Reports** have earned the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) and the Meritorious Budget Award from the Association of School Business Officials (ASBO) International. This report continues to conform to the award requirements and will be submitted for consideration.

The Final Budget for 2010-11 reflects basic state support of \$5,036 per student, an increase of \$74 (1.5%) over the 2009-10 support of \$4,962 offset by reductions in local revenue projections of \$112 million. It reflects implementation of over \$131 million in budget reductions in response to the continued revenue shortfalls experienced at both the state and local levels. Included in the reductions are almost \$18 million in operational savings to be realized from converting all previous year-round elementary schools to a traditional nine-month school calendar. Additional budgetary reductions and cost saving measures were necessary to arrive at the balanced position reflected in this document.

The District's enrollment is expected to decrease by approximately 300 students (less than .1%) during 2010-11. The challenges resulting from the impacts of existing salary and employee benefit commitments, coupled with the ongoing uncertainty and unpredictability of state and local revenue sources, continue to make the process of preparing and maintaining a balanced budget a demanding task. The continuing ability of the District to successfully manage budget pressures and still maintain satisfactory instructional service levels has been a major factor in the District's high investment grade bond rating. More discussion on the issues facing the District and the adjustments that were necessary to build this budget will follow in the overview of the District's funds.

The District is committed to providing the highest quality educational services to all students in Clark County. District goals are designed not only to benefit students, but also to provide guidelines for all District staff that ensure the integrity of the support services network for the educational environment and commitment to a quality system of education.

The District is committed to making available to the community all information necessary for understanding the funding and allocation processes that drive its operations. This document, which is also available on-line at www.ccsd.net, fulfills that commitment, and it is hoped that readers will find the **Comprehensive Annual Budget Report** to be a useful and comprehensive resource. Feedback on the content and design of this document is greatly appreciated. Should questions arise, please feel free to contact the Budget Department at 799-5452 for additional information. To the many students, parents, citizens, and employees whose questions and suggestions continue to help refine the operations of the Clark County School District, our deepest appreciation is offered.

Sincerely,



Walt Rulffes
Superintendent



Jeff Weiler
Chief Financial Officer

Executive Summary

Budget Presentation

The **Comprehensive Annual Budget Report** is intended to provide a comprehensive disclosure of all budgetary matters impacting the District's financial plan. It is prepared in accordance with the professional best practices provided by the Government Finance Officers Association (GFOA) and Association of School Business Officials International (ASBO) budget preparation award programs for the benefit of the citizens and other users of its financial information.

The District's budgeted financial information is prepared and maintained using the modified accrual basis of accounting for all governmental funds and the accrual basis of accounting for all proprietary funds. These bases conform with generally accepted accounting principles (GAAP). Unencumbered appropriations are not carried forward into subsequent fiscal periods.

The **Comprehensive Annual Budget Report** has undergone significant modification in the current edition to conform to recommended practices put forth by the ASBO's Meritorious Budget Award (MBA) program while maintaining its practices acceptable to the GFOA's Distinguished Budget Presentation Award program. This report has been reorganized into an introductory, organizational, financial, and informational sections. Please reference the table of contents for indexed location of financial information.



Financial Reporting Entity

The **Comprehensive Annual Budget Report** includes all of the activities that comprise the financial reporting entity of the Clark County School District ("district"). The district is governed by an elected, seven member Board of School Trustees ("Board"). The Board is legally separate and fiscally independent from other governing bodies; therefore, the district is a primary government and is not reported as a component unit by any other governmental unit. The district's boundaries are contiguous with Clark County, Nevada and encompass 8,012 square miles of the southern tip of the state.

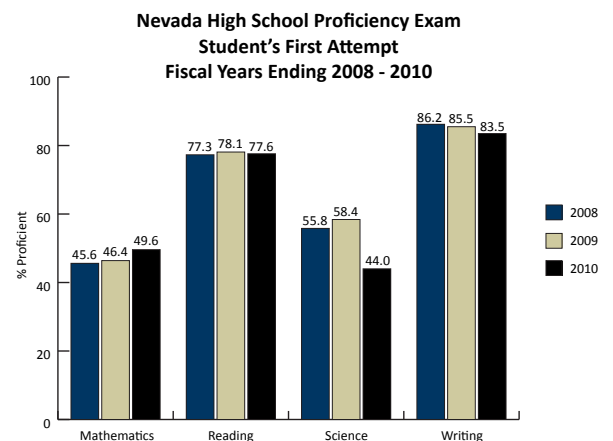
Comprehensive educational services are provided to all resident students in grades kindergarten through twelfth. The district operates 357 schools and will serve an estimated 309,126 students during 2010-11.

Major Goals and Objectives

The district maintains its commitment to the vision set forth by the Board even through economic recessions and funding difficulties. That vision directs the superintendent to ensure "students have the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and participate in democracy." To achieve this vision, the Board sets forth four specific goals. These goals, also called "Ends," define expectations for students and are illustrated below:

1. Students meet state and federal guidelines as well as appropriate benchmarks for academic proficiency in all areas and all grade levels and pass the High School Proficiency Exam (HSPE).
2. Students meet state and district guidelines in art, career and technical education, physical education and lifelong wellness.
3. Students demonstrate personal and workplace skills.
4. Students demonstrate positive character skills.

Academic achievement objectives drive the budget framework and financial management in order to support the board vision for our stakeholders and community.



Budget Process

Budgeting in the district is on a July 1 through June 30 fiscal year basis and is a year-round process. The cycle begins in the fall of the prior school year and continues until a final budget is filed with the Nevada Department of Education and the Nevada Department of Taxation in the spring of the following year. After the actual enrollment counts are taken in the fall, the district is required to adopt an amended final budget on or before January 1, reflecting any adjustments necessary as a result of the completed count of actual students.

The process of budget formulation involves a number of participants. Division heads, after reviewing their various budget needs, submit their requests for staffing, supplies, and equipment to the Budget Department. These requests are then summarized by the Budget Department, whose responsibility is to prepare a tentative budget for consideration by the superintendent and presentation to the Board for approval.



An augmented budget may be approved by the Board in any year in which the legislature increases (or decreases) the revenues of a local government, if the increase (or decrease) was not included or anticipated in the local government's final budget as adopted. The 2010-11 Final Budget was adopted by the Board on May 19, 2010. This **2010-11 Comprehensive Annual Budget Report** reflects the adopted final budget.

After the Board approved the final budget, it became the responsibility of the Budget Department to implement and monitor the budget. A system of budget allotments is established for each departmental unit (reference unit budgets in the General Operating Budget section). Daily review of transaction data is available with user access through network connections, which reflect appropriation levels, encumbrances, and year-to-date expenditures. This reporting system also enables the Budget Department to monitor all of the district's budgets on a regular basis and provides the necessary controls.

If it becomes necessary during the course of the year to change any of the departmental budgets, transfers are initiated by department heads and approved by the appropriate administrator. Transfers between programs or function classifications require approval of the Board.

Budget Policies and Organization

Resource management is guided and constrained by Board policies. These policies, as they relate to budget and finance, are established through board regulations 3110 and 3130. These board regulations set forth the authority and expectations to manage district resources based on established guidelines.

Additional guidelines are provided through performance measurements set in the negative. These performance measurements, as they relate to budget and finance, are communicated through Executive Limitations (EL). Executive limitations communicate expectations for management by limiting the abilities of management to harm the organization through strategic planning and/or day to day operational decision making.

The accounting and budgeting policies of the district conform to the accounting principles and budgeting best practices for local districts as prescribed by the Nevada Department of Education and generally accepted accounting principles.

Basis of budgeting refers to when revenues and expenditures or expenses are recognized in the accounts and reported on the financial statements. Basis of budgeting relates to the timing of the measurement made, regardless of the measurement focus applied.



Funds included in the preparation of the fiscal year 2010-11 budget are reflected in the sidebar titled District Funds.

Governmental Funds

The district maintains eighteen governmental funds that are used to account for all tax funded activities, including federal and state aid. Through the *current financial resources measurement focus* the following funds classifications are used to group district activities:

General Fund - This major governmental fund is the district's operating fund and is used to account for all financial transactions and expenditures associated with the administration and daily operations of the schools except for federal and state grant-funded programs, school construction, debt service, food service operations, and interdepartmental services.

Special revenue funds - the district maintains one major governmental and nine non-major governmental special revenue funds. These funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt service funds - The district operates two major debt service funds that are used to account for the accumulation of resources for, and the payment of, general long term debt principal and interest.

Capital projects funds - the district maintains one major governmental and four non-major governmental capital projects funds to account for all resources used exclusively for acquiring and improving school sites, constructing and equipping new school facilities, and renovations.

Proprietary Funds

These funds account for the district's business type activities. The economic resources measurement focus is proprietary in nature relying on the determination of operating income, changes in net assets, financial position and cash flows. There are two types of proprietary funds: enterprise and internal service funds.

There are three distinctions between enterprise and internal service funds: first, a fundamental difference between the customers serviced; second, the extent to which expenses are recovered through charges and fees; and thirdly, the application of private sector reporting requirements. The district maintains one enterprise fund and two internal service funds that provide for food services, graphic arts services and risk management services.

Financial Plan

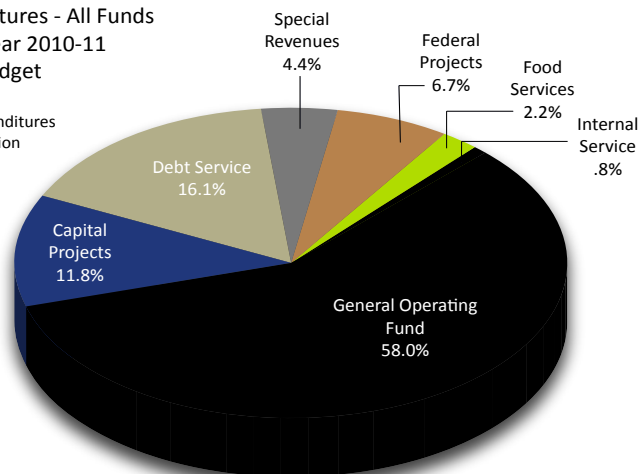
The district's financial plan is developed within projected available resources and is presented by budget units within each fund. Total resources for all funds of the district, including beginning balances and other financing sources, are \$6.322 billion. Expenditures total \$3.554 billion, with ending balances for all funds combined totaling \$969 million. The amount of ending balances primarily reflects the expectation that the district will have substantial balances in the Capital Projects (\$495 million) and Debt Service Funds (\$343 million) attributed to the final stages of completion of the district's 1998 Capital Improvement Program. The General Fund is the largest fund, and together with the Special Education Fund, provides for the General Operating Fund and includes the budgets necessary to provide for the basic instruction of students and the day-to-day operational activities.

DISTRICT FUNDS	
GENERAL FUND	
0100 ¹	General Fund
SPECIAL REVENUE FUNDS	
District Projects:	
0200	Class Size Reduction Fund
0230	Adult High School Diploma Program Fund
0250 ¹	Special Education Fund
0260	Clark County Education Foundation Fund
0270	Other Special Revenues Fund
0279	State Grants/Projects Fund
0220	Vegas PBS Fund
0280	Federal Projects Fund
0285	Medicaid Fund
0286	Administrative Claiming Fund
DEBT SERVICE FUNDS	
0400 ¹	Debt Service Fund
0401	Debt Service Revenue Bonds Fund
CAPITAL PROJECTS FUNDS	
0308 ¹	Bond Fund—1998 Building Program
0330	Building and Sites Fund
0335	1998 Building Program—AB 353 Fund
0340	Governmental Services Tax Fund
0370	Capital Replacement Fund
ENTERPRISE FUND	
0600	Food Services Enterprise Fund
INTERNAL SERVICE FUNDS	
0700	Insurance and Risk Management Fund
0710	Graphic Arts Production Fund

(1) Major funds in the government-wide financial statements.

Expenditures - All Funds
Fiscal Year 2010-11
Final Budget

Total Expenditures
\$3.554 Billion



Districtwide Funds Summary

Statement of Revenues, Expenditures, and Changes in Fund Balance

Fiscal Year 2010-11

Description	General Operating Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Proprietary Funds	Total All Funds
Revenues:						
Local sources	\$1,156,778,000	\$ 17,770,000	\$ 351,145,000	\$ 100,635,000	\$ 41,705,000	\$1,668,033,000
State sources	785,560,000	154,875,000	-	-	450,000	940,885,000
Federal sources	300,000	237,100,000	-	-	61,000,000	298,400,000
Total revenues	1,942,638,000	409,745,000	351,145,000	100,635,000	103,155,000	2,907,318,000
Expenditures:						
Salaries	1,327,650,160	202,281,000	-	16,195,000	27,355,000	1,573,481,160
Employee fringe benefits	494,674,941	59,414,500	-	4,790,000	10,360,000	569,239,441
Purchased services	81,761,467	55,501,000	-	291,760,000	9,150,000	438,172,467
Supplies	141,264,568	61,467,500	-	17,650,000	39,150,000	259,532,068
Property and equipment	9,982,841	5,270,000	-	90,875,000	1,225,000	107,352,841
Other expenditures	4,531,023	10,116,000	-	280,000	16,395,000	31,322,023
Depreciation	-	-	-	-	2,155,000	2,155,000
Debt service	-	-	572,697,000	-	-	572,697,000
Total expenditures	2,059,865,000	394,050,000	572,697,000	421,550,000	105,790,000	3,553,952,000
Excess (deficiency) of revenues over expenditures	(117,227,000)	15,695,000	(221,552,000)	(320,915,000)	(2,635,000)	(646,634,000)
Other financial sources (uses):						
Proceeds from insurance	200,000	-	-	-	-	200,000
Sale of bonds	-	-	-	110,245,000	-	110,245,000
Proceeds of refunding bonds	-	-	1,803,020,000	-	-	1,803,020,000
Payment to escrow agent	-	-	(1,798,775,000)	-	-	(1,798,775,000)
Transfers from other funds	66,397,000	1,100,000	99,496,000	42,100,000	1,500,000	210,593,000
Transfer to other funds	(1,100,000)	(32,397,000)	-	(175,596,000)	-	(209,093,000)
Total other financial sources (uses)	65,497,000	(31,297,000)	103,741,000	(23,251,000)	1,500,000	116,190,000
Fund balances, July 1	118,385,000	29,601,984	460,365,596	839,009,457	52,579,629	1,499,941,666
Fund balances, June 30	\$ 66,655,000	\$ 13,999,984	\$ 342,554,596	\$ 494,843,457	\$ 51,444,629	\$ 969,497,666
Percent increase (decrease)	(43.7)%	(52.7)%	(25.6)%	(41.0)%	(2.2)%	(35.4)%

(1) Proprietary funds ending fund balances are reflected as cumulative unrestricted net assets.

The final budget summary for all funds reflects a significant decrease in all ending fund balances of \$530 million, or over 35%. The General Operating Fund decrease of \$51 million, or 43.7%, is the result of a planned spend-down of the beginning fund balance's designation for future revenue shortfalls. The necessity for the spend-down is a revenue shortfall in property tax collections resulting from an assessed valuation tax base that is projected to decline by almost 30%.

The \$15.6 million decline in Special Revenue Funds is a result of transfers to the General Operating Fund for the state categorical grant funding for class size reduction and a one-time movement from the Edison Foundation. The Debt Service Funds ending balance reduction of over 25% is also resulting from a sharp decline in property tax collections. The Capital Projects Funds decrease of 41% is a final spend-down of bond proceeds as the district completes its 1998 Capital Improvement Program.



Districtwide Funds - Budget Vs. Actual Comparison**For Fiscal Years 2008-09 Through 2010-11**

Description	FY 2008-09 Actual	FY 2009-10 Estimated Actual	FY 2010-11 Final Budget	FY 2009-10 vs. FY 2010-11 \$ Change	% Change
Revenues:					
Local sources	\$1,987,332,993	\$1,863,334,207	\$1,668,033,000	\$(195,301,207)	(10.5)%
State sources	833,684,113	883,125,000	940,885,000	57,760,000	6.5 %
Federal sources	286,141,302	297,000,000	298,400,000	1,400,000	0.5 %
Total revenues	3,107,158,408	3,043,459,207	2,907,318,000	(136,141,207)	(4.5)%
Expenditures:					
Salaries	1,563,701,037	1,598,766,000	1,573,481,160	(25,284,840)	(1.6)%
Employee fringe benefits	571,800,160	575,884,500	569,239,441	(6,645,059)	(1.2)%
Purchased services	539,735,631	336,757,500	438,172,467	101,414,967	30.1 %
Supplies	264,199,065	250,387,000	259,532,068	9,145,068	3.7 %
Property & equipment	30,183,348	45,085,000	107,352,841	62,267,841	100.0 %
Other expenditures	18,992,237	35,850,000	31,322,023	(4,527,977)	(12.6)%
Depreciation	1,936,876	2,145,000	2,155,000	10,000	0.5 %
Debt service	602,473,097	654,730,000	572,697,000	(82,033,000)	(12.5)%
Total expenditures	3,593,021,451	3,499,605,000	3,553,952,000	54,347,000	1.6 %
Excess (deficiency) of revenues over expenditures	(485,863,043)	(456,145,793)	(646,634,000)	(190,488,207)	(41.8)%
Other financing sources (uses):					
Proceeds from insurance	193,644	200,000	200,000	-	- %
Sale of bonds	-	-	110,245,000	110,245,000	100.0 %
Proceeds of refunding bonds	133,225,358	-	1,803,020,000	1,803,020,000	100.0 %
Payment to escrow agent	(132,709,859)	-	(1,798,775,000)	(1,798,775,000)	(100.0)%
Transfers from other funds	87,015,681	127,214,200	210,593,000	83,378,800	65.5 %
Transfers to other funds	(85,390,347)	(125,704,200)	(209,093,000)	(83,388,800)	(66.3)%
Total other financing sources	2,334,477	1,710,000	116,190,000	114,480,000	100.0 %
Fund balances - July 1	2,437,906,025	1,954,377,459	1,499,941,666	(454,435,793)	(23.3)%
Fund balances - June 30	\$1,954,377,459	\$1,499,941,666	\$ 969,497,666	\$(530,444,000)	(35.4)%

Districtwide Funds Analysis**Revenue Highlights:**

In addition to the discussion of the General Operating Fund revenues on page 13, and with the exception of Proprietary Funds, all other funds will experience a decrease in total revenues with the largest decrease in the Debt Service Fund. It is expected to decrease by over \$78 million due to a 30% decrease in taxable assessed valuation while maintaining a constant tax levy.

Expenditure Highlights:

Page 14 reflects an overview of the General Operating Fund expenditures. Expenditures in the Capital Projects Funds will increase by over \$154 million as the final spend-down of the 1998 Capital Improvement Program is completed as well as the implementation of a \$110 million interim program to fund a significant rehabilitation and modernization upgrade for older facilities. The Debt Service and Special Revenue Funds total expenditures will decrease by over \$114 million as a result of lower revenues. Federal funds provided under No Child Left Behind (NCLB) and State funds for targeted pupils are allocated by enrollment and mandated risk factors to supplement their educational needs.

The General Operating Budget - General and Special Education Funds Combined

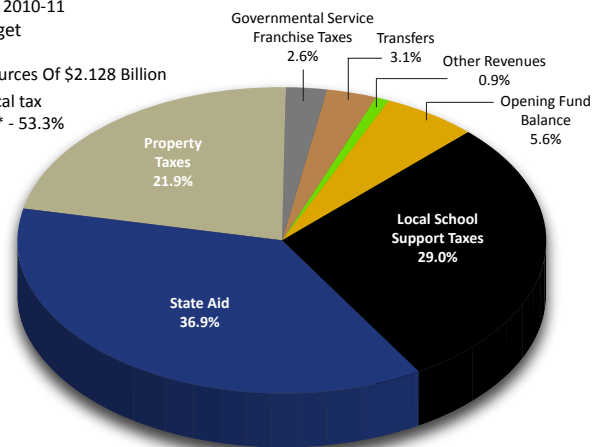
Revenues- During fiscal year 2010-11, it is anticipated that General Operating Fund revenues, excluding opening balances, will decrease by 2.2% compared to last year's decrease of 2.6%. The major factors contributing to the decrease are a slight decline in student enrollment of approximately 300 students and a decrease in property tax collections of \$107 million, or 18.7%.

Projected General Operating Fund resources of \$2.1 billion, including revenues and beginning balances, and expenditures of more than \$2 billion generally reflect the continuation of current service levels and implementation of budgetary reductions and cost saving measures within projected revenues and provide for an ending balance of \$67 million with no reserve for contingencies.

Local sources are projected to total \$1.2 billion, which is 54.5% of the General Operating Fund, while state funding is projected to total \$786 million, or 36.9% of total resources. Federal revenues from Impact Aid and the National Forest Service are projected to total \$300,000. The other resource component is comprised of the beginning fund balance total of \$118 million. The opening fund balance component reflects the General Fund's estimated 2009-10 ending fund balance and is subject to change based on the verification of the annual financial audit to be completed in October.

General Operating Fund Resources
Fiscal Year 2010-11
Final Budget

Total Resources Of \$2.128 Billion
County local tax
resources* - 53.3%



*County taxes include: Local School Support Taxes (Sales Tax), Property Taxes, Governmental Service Taxes, and Franchise Taxes.



General Operating Fund - History Of Resources

For Fiscal Years 2001-02 Through 2010-11

Year	County Taxes	% of Total	State Sources	% of Total	Federal Sources	% of Total	Other Sources	% of Total	Opening Balances	% of Total	Total Resources
2001-02	\$ 804,668,745	67.7%	\$343,925,320	28.9%	\$ 485,000	0.1%	\$20,953,919	1.8%	\$ 18,305,616	1.5%	\$1,188,338,600
2002-03	850,260,460	65.6%	398,665,294	30.7%	567,255	0.1%	12,984,476	1.0%	34,309,350	2.6%	1,296,786,835
2003-04	964,831,123	65.9%	438,213,334	29.9%	664,296	0.1%	13,341,977	0.9%	47,087,631	3.2%	1,464,138,361
2004-05	1,104,128,669	66.7%	426,066,729	25.7%	574,132	0.1%	15,933,180	1.0%	108,293,548	6.5%	1,654,996,258
2005-06	1,209,620,212	66.8%	416,504,339	23.0%	14,655	0.0%	29,593,890	1.6%	155,579,223	8.6%	1,811,312,319
2006-07	1,274,438,078	64.7%	521,447,659	26.5%	86,952	0.0%	31,249,572	1.6%	143,564,533	7.2%	1,970,786,794
2007-08	1,304,601,148	60.7%	638,610,545	29.7%	547,130	0.1%	49,088,717 ³	2.3%	155,623,283	7.2%	2,148,470,823
2008-09	1,263,951,844	57.4%	666,045,473	30.2%	82,265,377 ²	3.7%	28,162,582	1.3%	163,474,529	7.4%	2,203,899,805
2009-10 ¹	1,248,110,000	57.7%	716,670,000	33.1%	300,000	0.0%	30,854,207 ⁴	1.5%	167,310,793	7.7%	2,163,245,000
2010-11 ¹	1,134,810,000	53.3%	785,560,000	36.9%	300,000	0.0%	88,565,000 ⁵	4.2%	118,385,000	5.6%	2,127,620,000

(1) Projected amounts

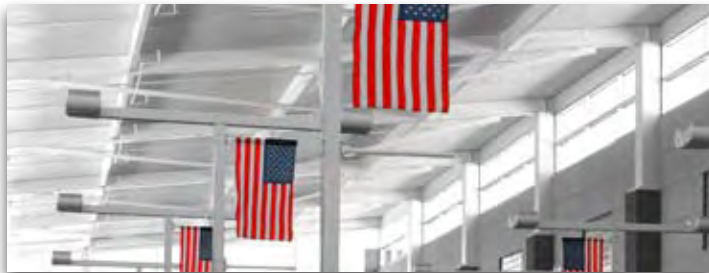
(2) Includes \$82,239,829 from the American Recovery and Reinvestment Act.

(3) Includes \$12,308,301 in transfers from other funds.

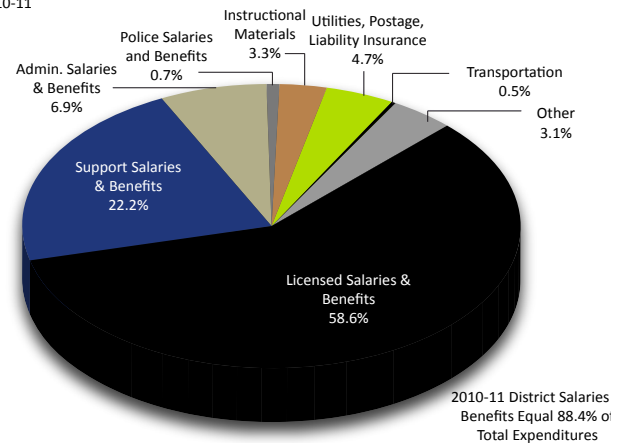
(4) Includes \$10,000,000 in transfers from other funds.

(5) Includes \$66,397,000 in transfers from other funds.

Expenditures- Expenditure appropriations total \$2.06 billion for the continuation of current existing programs as well as the operational costs for the five new schools scheduled to open during 2010-11. Total expenditures are expected to increase by \$16 million to provide funding for general inflationary costs, utility and fuel increases, property and liability insurance premiums, and educational advancement increases for licensed employees.



General Operating Fund Expenditures
Fiscal Year 2010-11
Final Budget



Based on total appropriations of \$2.06 billion.

General Operating Fund - Major Expenditure Areas For Fiscal Years 2006-07 Through 2010-11

Description	Actual 2006-07	Actual 2007-08	Actual 2008-09	Estimated Actual 2009-10	Final Budget 2010-11	Percentage Change
Salaries and benefits:						
Licensed salaries	\$ 769,183,469	\$ 839,787,494	\$ 870,175,680	\$ 887,214,032	\$ 891,182,880	0.4 %
Licensed benefits	268,444,439	283,694,642	307,269,829	307,275,280	315,754,706	2.8 %
Total licensed staff	1,037,327,908	1,123,482,136	1,177,445,509	1,194,489,312	1,206,937,586	1.0 %
Support salaries	277,360,840	309,629,282	329,001,180	313,309,375	317,632,055	1.4 %
Support benefits	90,279,051	119,351,192	129,100,967	134,392,530	138,765,569	3.3 %
Total support staff	367,639,891	428,980,474	458,102,147	447,701,905	456,397,624	1.9 %
Administrative salaries	97,793,302	104,162,965	108,530,315	113,894,587	107,862,086	(5.3)%
Administrative benefits	31,831,049	31,298,055	35,252,663	35,154,869	33,846,960	(3.7)%
Total administrative staff	129,624,351	135,461,020	143,782,979	149,049,456	141,709,046	(4.9)%
Police salaries	9,862,435	10,352,098	8,984,757	10,921,006	10,973,139	0.5 %
Police benefits	3,177,606	4,309,360	4,763,873	4,253,321	4,347,706	2.2 %
Total police staff	12,940,041	14,661,458	13,748,630	15,174,327	15,320,845	1.0 %
Total salaries and benefits	1,547,832,191	1,702,585,088	1,793,079,266	1,806,415,000	1,820,365,101	0.8 %
Purchased services:						
Instructional materials	74,964,507	76,860,656	56,908,970	57,295,000	67,608,307	18.0 %
Transportation	20,039,309	14,018,630	20,876,300	22,190,000	9,365,481	(57.8)%
Utilities, postage, property liability	74,009,818	87,083,920	78,659,242	78,700,000	96,590,178	22.7 %
Other expenditures	78,793,151	97,867,902	80,626,116	77,040,000	65,935,933	(14.4)%
Capital outlay	8,083,571	6,478,356	3,258,081	1,780,000	-	(100.0)%
Debt service	7,740,300	-	-	-	-	0.0 %
Total expenditures	\$1,811,462,847	\$1,984,894,552	\$2,033,407,975	\$2,043,420,000	\$2,059,865,000	0.8 %
Expenditures per student	\$ 6,193	\$ 6,648	\$ 6,760	\$ 6,833	\$ 6,895	0.9 %

District Staffing and Resource Allocation

Over 90% of General Operating Fund positions are allocated at school site locations where it is deemed essential towards fulfillment of Board goals and objectives. District salaries and benefits represent 88.5% of total expenditures while purchased service expenditures have been restrained within the confines of the available financial resources that continually challenge the Board's ability to address new initiatives and realize its vision statement.

Debt Service Funds

The Debt Service Funds budgeted revenues are projected to total \$351 million using a continued tax rate of 55.34 cents per \$100 of taxable property in Clark County. Statutory debt capacity is established by Nevada Statutes and is approved annually by the Board and filed with the Nevada Department of Taxation and the Clark County Debt Management Commission. The Statutory Debt Limitation Schedule shown in the Other Funds Section reveals that, notwithstanding the district's ambitious capital programs, outstanding debt is only slightly more than 41% of statutory limits based upon the Department of Taxation's estimate of assessed valuation.

Balances in the district's Debt Service Funds are restricted by statute only for debt service and reflect the substantial growth in property valuations in Clark County during the past decade. These balances, being restricted from other use, provide both a margin of security for the district's school construction bonds and the opportunity to support substantial increases in bonded debt while maintaining stability in property tax rates.



Maintenance of the current property tax rate will be sufficient to retire the existing bonded debt since the district issued previous bonds based upon the factors of growth in assessed valuation in addition to increases in student population. The Capital Improvement Program provided authority to issue general obligation bonds until June 2008 and are to be repaid from a fixed tax rate of 55.34 cents per \$100 of net taxable property. School districts in the state receive operational funding on a per student basis, which recognizes growth in enrollment. This funding is the basis for offsetting costs (school site staffing, additional instructional materials, utilities, etc.) to the General Operating Fund associated with the acquisition of new school facilities.

Capital Projects Funds

The district has previously ranked as one of the fastest growing school districts in the nation. Total enrollment increased by 78,000 students since 2001, or an increase of 33.7%. The growth in enrollment required the construction of 101 new, 11 replacement, and 5 phased replacement schools financed through the proactive Capital Improvement Program approved by voters in 1998. The Capital Projects Funds budget includes revenues of \$100 million, along with a substantial draw down of the opening fund balance of \$344 million, to fund expenditure appropriations in the amount of \$405 million and transfers to other funds totaling \$176 million. This budget outlines the district's final stages for the capital improvements that are to be funded from the proceeds of the 1998 bond program described in the Other Funds Section.

Other Funds

Special Revenue Funds, Internal Service Funds, and the Enterprise Fund comprise a small percentage of the total budget and are discussed in more detail in the Other Governmental and Proprietary Funds Section.

Fiscal Year 2010-11 Budget Development Considerations

Planning for the fiscal 2011 budget began in October 2009. Budget calendars shown in the Budget Policy Section reveal the input and discussion received from all levels of the district. In addition to input from district administrators, work sessions were conducted throughout the year with the Board of School Trustees and the public to determine priorities and adjustments necessary to operate within a balanced budget.

"The district is likely to feel the pain of the recession long after experts say we should be recovering."

Las Vegas Sun, March 25, 2010

Based upon this input and projected funding levels for fiscal 2011, the following are some of the more significant adjustments required to balance the budget:

- Benchmarks for Contingency and General Fund ending balances are specified in Clark County School District Regulation 3110. Due to limited funding resources, and in order to achieve a balanced budget, the Board of School Trustees in 2009 temporarily suspended the regulation that seeks an unreserved ending fund balance that is equal to approximately 2% of revenues. The fiscal 2011 budget projects an unreserved ending fund balance of 1% of revenues with no reserve for contingencies.
- Employee salary and fringe benefits represent over 88% of total expenditure appropriations and are projected to increase by less than 1%, or nearly \$16 million. No cost of living increases have been added to existing salary schedules while step advancements are to be frozen for 2010-11. Employee group health insurance premiums are unchanged with no increases forecast. Should provider premiums subsequently increase, contract negotiations with employee associations may be necessary.
- Between 2008 and 2010, the State of Nevada experienced substantial revenue shortfalls estimated to have exceeded \$3 billion. The 2010 special legislative session revised the biennial financial support for public education due to continued economic instability. The most significant action by the Legislature was to revise the class size ratios for the elementary grades increasing first and second grades from 16:1 to 18:1; and third grade from 19:1 to 21:1. The impact of this revision decreased staffing levels in elementary grades by 540 full time equivalent positions. Based upon the continued uncertainty, subsequent reductions in anticipated funding from the state are always a possibility as it strives to balance funding fluctuations created by the downturn and stagnation experienced in sales and gaming taxes that fund most agency appropriations.
- The opening of five new schools (four elementary schools and one career and technical academy) will require almost 43 additional administrative and support staff positions. To mitigate the increase as well as the reduction in funding resources, a revision to the school site support staffing formulas was performed resulting in an elimination of 89 administrative and 24 support staff positions.
- Negotiations are continuing with all employee groups to address salary and benefit issues distressed by the current weak economic conditions in an attempt to renew contract agreements that expired on June 30, 2009.
- The taxable assessed valuation is expected to decline by over \$28 billion, or 29.9%, which will reduce fiscal year 2011 General Operating Fund property tax collections by \$107 million and Debt Service Fund collections by over \$81 million while maintaining the prior year's total tax levy ratio of .013034.
- Legislation was enacted in 2005 to provide partial abatement of ad valorem taxes to provide relief from escalating assessments resulting from previous increases to the market values of real property in Clark County. The cap limits each property's tax increase to no more than 3% above that assessed during the prior year on all single-family, owner-occupied residences. All other real property categories are limited to an increase in tax of no more than 8%. This capping is projected to reduce potential tax collections of \$20 million in the General Operating Fund and \$15 million in the Debt Service Funds during fiscal 2011.



Economic Growth in Southern Nevada

Southern Nevada's commitment to diversification in the business sector and a favorable tax base has made it an ideal area for relocation and business expansion. Nevada does not impose corporate or personal income taxes, or inventory, special intangible, inheritance, estate, or gift taxes. Nevada continues to maintain one of the most beneficial tax structures for both personal as well as business growth. Las Vegas' offerings and infrastructure continue to affirm the desirability of living within this metropolitan area.

Situated in one of the nation's fastest growing areas, the district has been challenged by an associated growth in student enrollment. Over 15 years ago, the district was ranked by the Educational Research Service as the 14th largest school district in the country. The district now ranks as the fifth largest. The projected enrollment count for 2010-11 is 309,126, as compared to 309,442 last year, or a decrease of .1%. The population of Clark County increased slightly during 2009 by over 20,000 residents or .1%, with the current population estimated to be at 2,006,000.

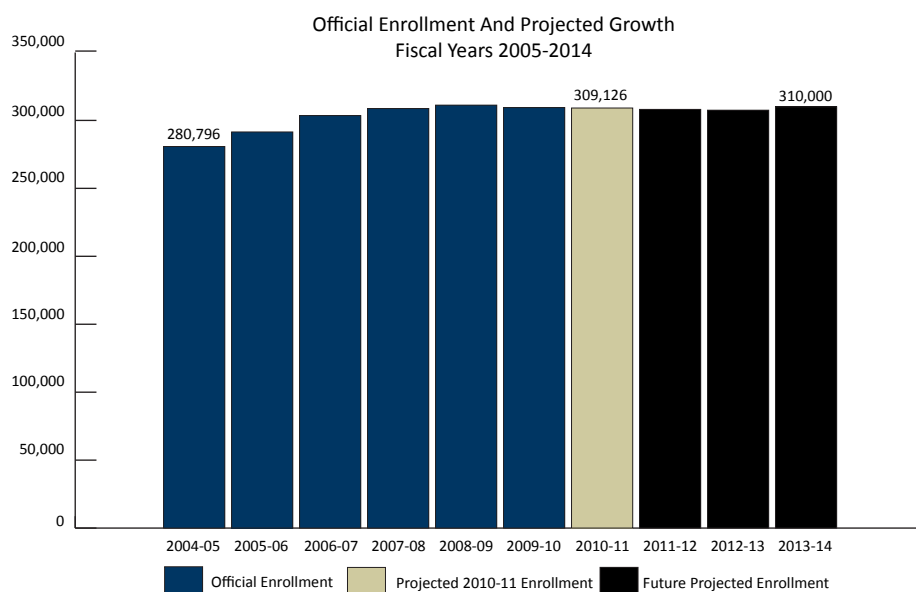
Las Vegas joined the classification of “major city” during the last fifteen years. As a result, there are fewer older neighborhoods than in most other major cities, and the popular concept of master planned communities has become more desirable in residential planning. These communities are planned with a variety of amenities, including parks, schools, churches, libraries, and shopping. Some of the nation’s most successful master planned communities are located in southern Nevada.

Tourism and gaming jointly remain southern Nevada’s largest industry, and new hotel/casino construction has occurred despite substantial economic difficulties. Las Vegas is home to the largest 15 hotels in the nation. With a room inventory of over 149,000, an occupancy rate that declined slightly by 4% during 2009 to 82%, and a visitor volume of over 36 million, southern Nevada received an economic impact benefit of over \$40 billion from the tourism industry.



Major Challenges

Prior to 2009-10, the district was among the fastest growing school districts in the nation. During the past ten years, enrollment had grown by over 78,000 students. Although, the projected enrollment decrease for 2010-11 will be less than .1%, it is anticipated that, beginning in fiscal 2013-14, total enrollment will resume an annual increase.



District Reorganization Plan

A reorganization plan to downsize central and regional administrative services was phased in 2009, wherein four distinct area service centers were created. This restructure provides services to schools and local school communities to serve as liaisons to central office departments and divisions to ensure compliance with district, state, and federal procedures, regulations, and laws. Area service center offices broker resources, services, and support for schools to fulfill expectations outlined in the Quality Assurance Framework as prescribed by the Board in direct alignment to the educational needs of students. Site-based decision-making occurs at schools to address unique needs and to encourage commitment to improving instructional programs. Alternative school sites report to the Education Services Division. Implementation of the reorganization plan has resulted in a projected reduction of administrative expenditures by over \$1 million annually.

The Superintendent’s Schools Division has been consolidated into the Instruction Unit to assist schools to advance the capacity of the learning community while providing targeted supervision and support for the Superintendent’s Schools in order to increase student achievement and to effect school improvement.

Empowerment Schools - These unique and innovative schools empower staff with greater decision making authority with fewer central constraints. Through the collaboration of students, parents, teachers, administrators, school support staff, and community partners, each school's unique challenges and the plan to address them have been determined. Empowerment allows the school community to tailor a program to meet the diverse needs of the neighborhood it serves. Decisions regarding budget, time, staff, governance, and instructional programs are made at the school level, by the people who know the students best. Empowerment schools are required to make progress toward goals for student achievement, educational equity, and fiscal integrity to earn incentives and maintain their empowered status.

Magnet Schools and Career & Technical Academies – Schools offer learning opportunities related to various themes for interested students. Students from across the district may apply regardless of the area in which they reside. The purposes are to improve student achievement, promote diversity, and create an awareness of career opportunities relative to the fields of study in which students may be interested. As an added benefit, many of these schools offer an extended day and reduced student-to-teacher ratios.

Need for Additional Classrooms

In November 1998, voters approved a freeze of property tax rates for long-term bonding for school construction. This approval enabled the district to issue general obligation bonds through June 2008, which resulted in no increase to the existing property tax debt levy. Funding for school construction is also provided from portions of the hotel room tax and the real property transfer tax. Since enrollment growth is anticipated to recur in the foreseeable future, the district plans at a future date to request voter approval for a similar building program, while maintaining the current tax levy of .5534.

The 1998 Capital Improvement Program provided:

- Construction of 101 new schools - 61 elementary, 22 middle, 16 high schools (including 5 career and technical academies), 1 alternative high school, and 1 special school - at a cost of \$3.039 billion
- Renovations to existing schools, including phased replacements, additions, modernizations, lifecycle replacement, and life and safety upgrades at a cost of \$1.107 billion
- Construction of 11 replacement schools, including 10 mandated by the Nevada Legislature, at a cost of \$374 million
- Land acquisition funding for future school sites in the amount of \$300 million
- Construction of three regional bus transportation centers at a cost of \$80 million

Student Achievement

The district has experienced enrollment growth as described in the Capital Projects Funds Section. The impact of the growth was further compounded by the fact that increasing numbers of students brought with them a variety of challenges, including poverty and limited English language skills. During fiscal 2010, more than 50% of the district's enrollment (155,000 students) qualified for free or reduced-price meals, while over 20% (63,000 students) received English language learner services.

The effects of the student demographics and funding issues currently facing the district are major factors in the explanation that SAT scores are slightly below those of students nationwide.

Academic Performance Test Scores

		1998-99	2008-09
ACT Scores:	Clark County School District	21.4	21.1
	National	21.0	21.1
SAT Scores: Reading	Clark County School District	506	491
	National	505	496
SAT Scores: Math	Clark County School District	517	497
	National	511	510
SAT Scores: Writing	Clark County School District	N/A	470
	National	N/A	487

School Accountability

Nevada Revised Statutes require each school district to provide school accountability information to both residents of the district and to the State Board of Education by March 31 of each year. Due to the size of the district, much of this information is not repeated in this ***Comprehensive Annual Budget Report***.

A four-page report is produced for each school and sent to parents of students within the school, as well as made available to the general public and the State Board of Education. These reports include the educational goals and objectives of each school and the progress towards meeting these goals. Statistical information is included such as test scores; dropout/retention rates; enrollment distribution by programs such as special education, English language learners, gifted and talented, etc.; education level and experience of teachers; and expenditure per student comparisons. Information on parental involvement and “celebrations” recognized by the school in the past year are also included.

School accountability information may also be obtained by accessing the district’s website at www.ccsd.net.



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Organizational Section

The “District” Reporting Entity

Legal Autonomy

The district maintains an autonomous legal standing provided by Nevada Revised Statute (NRS) 386.110. This statute established a corporate entity with a legal name of “The Board of Trustees of the Clark County School District”.

Based on requirements set forth by NRS 386.165, the district is governed by an elected, seven member Board of School Trustees (“Board”). The Board is legally separate and fiscally independent from other governing bodies; therefore, the district is a primary government and is not reported as a component unit by any other governmental unit.

The district maintains its ability to establish its own budgets without interference from other governmental entities.



<u>Number of Schools¹</u>	<u>1955-56</u>	<u>2010-11</u>
Elementary	42	217
Middle Schools	0	56
Senior High	6	49
Special Schools	0	9
Alternative Schools	N/A	26
TOTAL	48	357
Value of all public property used for school purposes		
	\$18,426,057	\$6.7 Billion ²
Total number of employees (FTE)		
	1,171	29,500 ³
Pupil enrollment		
	20,045	309,126 ³

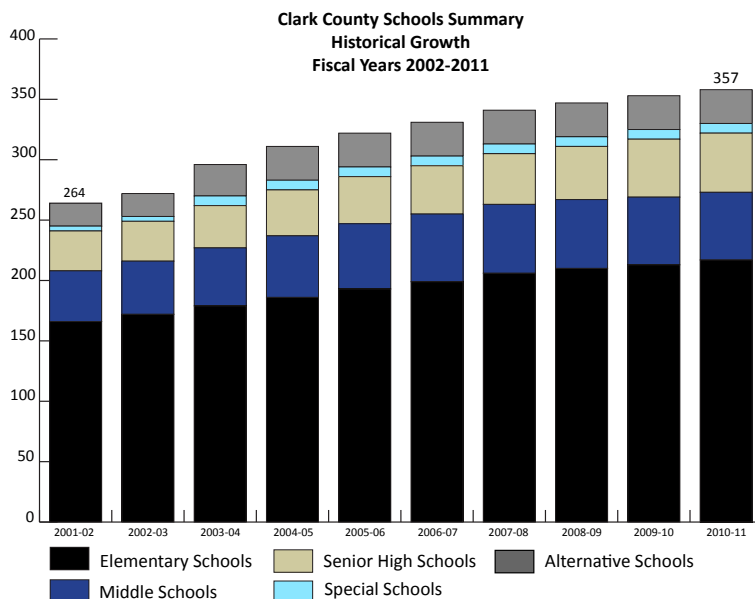
¹Detailed listings of schools including enrollments, addresses, and ages, are shown in the Informational Section.
²Estimated value of property as of June 30, 2010.
³Estimated

Size and Scope

The district’s boundaries are contiguous with Clark County, Nevada and encompass 8,012 square miles of the southern tip of the state.

The number of citizens residing within the school district’s boundaries is approximately two million. Clark County is experiencing a change in trended growth migration. The average growth of the County’s population for the past twenty years has exceeded five percent.

Comprehensive educational services are provided to all resident students in grades kindergarten through twelfth. The district operates 357 schools and will serve an estimated 309,126 students during 2010-11. The district will also open five additional schools.



	Elementary	Middle	High	Special	Alternative
Year					
2001-02	166	42	33	4	19
2002-03	172	44	33	4	19
2003-04	179	48	35	8	26
2004-05	186	51	38	8	28
2005-06	193	54	39	8	28
2006-07	199	56	40	8	28
2007-08	206	57	42	8	28
2008-09	210	57	44	8	28
2009-10	213	56	48	8	28
2010-11	217	56	49	9	26

Source: Clark County School District, Facilities

Board Policies - Budget Related

Regulation 3110 - Budget Development

- I. In accordance with Nevada statutes, the annual budget shall be a plan to meet the Global Ends of the Board of School Trustees by indicating the services to be provided during the fiscal year. The budget development process shall include the following:
- Involvement of the Board in all major decision-making stages,
 - Incorporation of long-range planning,
 - Provision of a fiscally sound financial plan, and
 - Provision for informing and involving the community and the administration at appropriate stages to promote an understanding of the budget.

- II. The Finance and Operations Division is responsible for coordinating the development of the annual Clark County School District budget. The development of the budget shall include a process for input by the various divisions of the district through the division head and shall incorporate those decisions of the Board of School Trustees which have financial impact.

- III. The Board of School Trustees shall provide decisions at each major stage in budget development, including approval of:
- Proposed changes or additions to the instructional program for the period covered by the budget,
 - Proposed salary schedules for the period covered by the budget,
 - Schedules for maintenance and renovation of buildings and schedules for maintenance and replacement of equipment, and
 - The tentative, final, and amended final budgets, and any augmented budgets as required by Nevada statutes.

The Board shall schedule at least annually, as part of a regular or special meeting, an opportunity for input by the public and district staff on the development of the budget, including allocations and formulas utilized for budget development.



- IV. The Board and the community shall be provided adequate information at all stages of budget development to enable informed estimates of the budget's adequacy.
- V. Budget development, including preparation and filing, shall be in accordance with, and as detailed in Nevada statutes, using the forms prescribed by the Nevada Department of Taxation.
- VI. Budget development and administration shall be based on Generally Accepted Accounting Principles for Governmental Accounting as set forth by the Governmental Accounting Standards Board, or a successor organization recognized as the principal authority for governmental accounting practices.
- VII. The Board will adopt a plan for scheduled maintenance and renovation of buildings and maintenance and replacement of equipment.
- A. The Finance and Operations Division, together with the Facilities Division, shall periodically perform or cause to be performed studies of standards recognized and applied both in private industry and in the public sector for maintenance and renovation of buildings, and equipment and its useful life, including, without limitation, depreciation criteria used in private industry, and shall present recommended standards to the Board of School Trustees for adoption.
- B. The Finance and Operations Division shall include in the budget of the Clark County School District those allocations of funds which are required to fulfill the schedules of maintenance and renovation of buildings and maintenance and replacement of equipment which have been approved by the Board of School Trustees.

VIII. Allocation of funds as major appropriations for personnel and supplies shall be made in accordance with formulas developed on the basis of educational needs of schools. These budget formulas shall include factors for allocation of:

A. Staffing

- | | |
|------------------------------|--|
| 1. School administrators | 5. Custodial personnel |
| 2. Classroom teachers | 6. Maintenance, grounds, and operations personnel |
| 3. Other licensed personnel | 7. Attendance officers, police officers, and campus monitors |
| 4. School clerical personnel | 8. Other support staff |

B. Instructional Materials/Services

- | | |
|--------------------------------|--|
| 1. Textbooks | 10. Instructional supplies |
| 2. Library books and magazines | 11. Special education instructional supplies |
| 3. Other library expenses | 12. Medical supplies |
| 4. Library computer supplies | 13. Custodial supplies |
| 5. Library technical services | 14. Athletic supplies, boys |
| 6. Printing services | 15. Athletic supplies, girls |
| 7. Computer supplies | 16. Other activity expenses |
| 8. Audiovisual supplies | 17. Equipment |
| 9. Field trips | 18. Postage |

IX. Deferred Appropriations

A. A process of deferred appropriations shall be used by the district to provide a safeguard against unexpected increases in student enrollment.

B. Minimum and maximum projected enrollments shall be established for a budget period. The maximum projected enrollment shall be determined as a fixed percentage above the minimum enrollment. The difference between income determined by maximum enrollment projections and the income determined by minimum enrollment projections is the basis for “deferred appropriation.”

C. The deferred appropriations account shall provide appropriations in the following areas:

1. Teachers
2. School Support Staff
3. School Administrators
4. Regular and Special Education Instructional Materials

X. Contingency Reserve

In order to provide a means of funding unanticipated expenditures within the various appropriation areas, a contingency reserve account shall be established in the General Fund budget to provide for such unanticipated needs. The contingency account may not be less than 1/4 of 1 percent for any year.



XI. Ending Fund Balance

- A. An unreserved ending fund balance of not less than 2 percent of total General Fund revenue for each fiscal year shall be included in the General Fund budget. An inability to meet this requirement must be approved by the Board of School Trustees. Unreserved ending fund balance is that fund balance exclusive of inventories and amounts reserved or designated for pre-existing obligations.
- B. The Board shall include in the district's budget a reserve for economic uncertainty as a special revenue fund. In any fiscal year in which the unreserved ending fund balance of the General Fund would otherwise exceed the percentage amount set forth in Section XI(A) above, that amount which constitutes the amount in excess of the required percentage amount shall be transferred to the special revenue fund for economic uncertainty. The Board of School Trustees may, through its approval of the budget, provide for management of balances in the special revenue fund either through transfer of equity to or from other funds or by direct deposit of revenues. Any balances in the special revenue fund for economic uncertainty may be made available to the General Fund to compensate for shortfalls in actual revenues as compared to projected revenues. Balances in the special revenue fund for economic uncertainty which are in excess of 2 percent of General Fund revenue for that fiscal year may be made available with Board approval for those purposes for which expenditures are made either from the General Fund or from other funds maintained by the district.

XII. The Finance and Operations Division is responsible for developing and implementing procedures for budget development.

Regulation 3130 - Budget Administration

- I. Procedures shall be developed to ensure that the General Fund resources of the Clark County School District are used to support a basic instructional program consistent with the Global Ends of the Board of School Trustees and to ensure that budget accounts will be properly managed.
- II. The Superintendent of Schools has final responsibility for administration of the budget.
- III. Members of the Executive Cabinet are responsible for administration of budgets within their jurisdiction.



A. Revenue

Funds available for appropriations are governed by revenue which is dependent to a great extent on student enrollment. Enrollment is projected for the succeeding school year and estimates of revenue, based on the latest enrollment projections, are revised periodically during the current school year.

B. Appropriations

1. Department heads are responsible for supervision of budget appropriations within their jurisdiction as directed by Executive Cabinet members.
2. School principals are responsible for supervision of budget appropriations within their jurisdiction as directed by Executive Cabinet members. Schools shall receive appropriations as determined by budget formulas for the following budget line items:

- | | |
|--------------------------------|---|
| a. Textbooks | k. Instructional supplies |
| b. Library books and magazines | l. Special education instructional supplies |
| c. Other library expenses | m. Medical supplies |
| d. Library computer supplies | n. Custodial supplies |
| e. Library technical services | o. Athletic supplies, boys |
| f. Technical services | p. Athletic supplies, girls |
| g. Printing services | q. Other activity expenses |
| h. Computer supplies | r. Equipment |
| i. Audiovisual supplies | s. Postage |
| j. Field trips | |

3. An initial allocation of a maximum of 75 percent of the estimated total appropriations for each budget line item, apportioned to each school, is made in June for the succeeding school year.
4. The second (and last) allocation which is the remainder of the total allocation will be made at the end of October. It is determined by budget formulas now applied against the actual enrollment as of the Friday of the fourth week of the school year.
5. Each principal, upon notification of the school's total adjusted appropriations, may, upon approval of the appropriate area service center superintendent or associate superintendent, reallocate the appropriations, provided minimum requirements are met, and any negative balances are covered.
6. In addition to the aforementioned allotments, schools that experience growth of ten students or more between Friday of the fourth week of the school year and the Friday preceding the December holiday recess will receive allotments for the increased enrollment determined by budget formulas for budget line items for textbooks and instructional supplies as follows:
 - a. New schools - The sum of the regular per student appropriation for each budget line item plus the growth appropriation for each budget line item.
 - b. Established schools - Regular per student appropriation for each budget line item.
7. The net balance at the end of the school year of all non-project, special education, and staff development budget line item appropriations to schools determines the carry-over allowed each school. The carry-over, which is in addition to the appropriations for the succeeding school year, may be allocated at the discretion of the principal and may not exceed the following amounts:

a. Elementary schools	-	\$ 5,000
b. Middle schools	-	\$ 6,500
c. Senior high schools	-	\$10,000
8. The Budget Department is responsible for the daily updating of the Budget Inquiry System. The System is available for use by department heads and school principals and indicates the status of budget appropriations, encumbrances, expenditures, and ending balances of all projects within the principal's responsibility, and contains several years of transaction detail.

C. Transfer of Budget Appropriations

1. Appropriation transfers between program classifications shall be by action of the Board of School Trustees upon recommendation of the Superintendent of Schools and as detailed in Nevada statutes as follows:
 - a. At a regular meeting, the Board takes action on the change in the amount, accounts, programs, and funds.
 - b. Sets forth the reasons for the transfer.
 - c. The action is recorded in the official minutes of the Board meeting.
2. Transfer of contingency reserve funds shall be by action of the Board at any regular Board meeting. Such transfers may not be authorized prior to September 15 of a school year and may only be to budget appropriation accounts for expenditures. (Expenditures may not be made directly from the contingency reserve.)
3. Deferred appropriation transfers shall be by action of the Board upon recommendation of the Superintendent after the fourth week of the school year. Such transfers can be made at any regular Board meeting and are necessary to meet requirements of actual student enrollment.
4. Appropriation transfers within program classifications are approved by the appropriate Executive Cabinet member upon request of the school principal or department head. These transfers are summarized and included in the official minutes.
5. The Finance and Operations Division is responsible for developing and implementing procedures for budget appropriation transfers.



The district has developed an effective budgeting system involving close cooperation among the Board of School Trustees, administration, and staff in all phases of budget development. The district prepares its budgets, which are submitted to the Nevada Department of Taxation, using generally accepted accounting principles (GAAP) applicable to governmental entities.

Executive Limitations - Budget Related

The Executive Limitations and Board Policies described below are limited to expectations that pertain to the budgetary and financial activities of the district. All Board policies can be viewed at the district's website at www.ccsd.net.

EL-1: Global Executive Constraint

The superintendent will not cause or allow any practice, activity, decision, or organizational circumstance, which is either unlawful, imprudent or in violation of commonly accepted business and professional ethics and practices.

EL-5: Financial Planning/Budgeting

Financial planning for any fiscal year or the remaining part of any fiscal year will not deviate materially from the Board's Ends priorities, risk fiscal jeopardy, or fail to be derived from a multi-year plan. Further, without limiting the scope of the foregoing by this enumeration, the superintendent will not:

1. Make plans, which would cause the conditions described, as unacceptable to the policy "Financial condition and activities."
2. Fail to include credible projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosure of planning assumption.
3. Provide less for Board prerogatives during the year than is set forth in the Cost of Governance policy.



EL-6: Financial Condition And Activities

With respect to the actual ongoing financial condition and activities, the superintendent will not cause or allow the development of fiscal jeopardy or a material deviation of actual expenditures from Board priorities established in Ends policies. Further, without limiting the scope of the foregoing by this enumeration, he or she will not:

1. Expend more funds than will be received in the fiscal year unless the debt guideline (below) is met.
2. Indebt the organization in an amount greater than can be repaid by identified, otherwise unencumbered general fund revenues within the current fiscal year.
3. Decide future bond issues.
4. Allow the ending fund balance to fall below 2% of total projected annual expenditures.
5. Take any action that would cause the bond rating to be downgraded.
6. Fail to settle payroll and debts in a timely manner.
7. Allow tax payments or other government ordered payments or filings to be overdue or inaccurately filed.
8. Fail to aggressively pursue receivables after a reasonable grace period.
9. Fail to aggressively seek public input on budget reductions for programs which directly impact students.
10. Fail to insure that Vegas Public Broadcasting System (PBS) follows all Federal Communication Commission (FCC) and Corporation for Public Broadcasting (CPB) guidelines.





EL-8: Asset Protection

The superintendent will not allow the district's assets to be unprotected, inadequately maintained, or unnecessarily risked or fail to be maximized. Further, without limiting the scope of the foregoing by this enumeration, he or she will not:

1. Fail to maintain adequate insurance to protect the district's assets.
2. Allow unbonded personnel access to material amounts of funds.
3. Subject plant and equipment to improper wear and tear or insufficient maintenance.
4. Unnecessarily expose the organization or its Board or staff to claims of liability.
5. Make any purchase:
 - A. Circumventing the district's central purchasing rules and authorization
 - B. Wherein normally prudent protection has not been given against conflict of interest
 - C. Wherein preference has not been given to Nevada vendors where appropriate
 - D. Of over \$50,000 without obtaining bids per Nevada Revised Statutes
 - E. In any amount for which funding has not been included in the budget without specific Board approval.
 Splitting orders to avoid these requirements is not allowed.
6. Fail to protect intellectual property, information, and files from loss or significant damage.
7. Receive, process, or disburse funds under controls, which are insufficient to meet the Board appointed auditor's standards.
8. Fail to maintain and operate physical facilities in a manner that prolongs the life expectancy of the building and provides an appropriate educational environment.
9. Endanger the organization's public image or credibility, particularly in ways that would hinder the accomplishment of its mission.

EL-9: Compensation And Benefits

With respect to employment, compensation, and benefits to employees, consultants, contract workers and volunteers, the superintendent will not cause or allow jeopardy to fiscal integrity or to public image. Further, without limiting the scope of the foregoing by this enumeration, he or she will not:

1. Change his or her own compensation and benefits, except as his or her benefits are consistent with a package for all other employees.
2. Promise or imply permanent or guaranteed employment.

EL-12: Annual Report To The Public

The CEO shall not fail to prepare an annual progress report to the public that includes the following items:

1. Student performance data indicating student progress toward accomplishing the Board's Ends policies;
2. Information about district strategies, programs and operations intended to accomplish the Board's Ends policies; and
3. Revenues, expenditures and costs of major programs and elements of district operation.



Summary of Significant Budgetary and Accounting Practices

The accounting and budgeting practices of the district as reflected in this budget report and related budget documents conform to Generally Accepted Accounting Principles (GAAP) and budgeting requirements established for local school districts by the Nevada State Legislature. Basis of budgeting refers to when revenues and expenditures or expenses are recognized in the accounts and reported on the financial statements. Basis of budgeting relates to the timing of the measurement made, regardless of the measurement focus applied. Both this report and the Comprehensive Annual Financial Report are measured and reported on using the same basis of accounting.

All Governmental Funds use the modified accrual basis of accounting with budget practices coordinating allocations in respects to the modified accrual basis. Revenues are recognized when they become measurable and available as net current assets. Gross receipts and sales taxes are considered “measurable” when received by the intermediary collecting governments and are then recognized as revenue. Anticipated refunds of taxes are recorded as liabilities and reductions of revenue when they are measurable and the payment seems certain. The major revenue sources of the district include state distributive fund revenues, local school support taxes, property taxes, interest income, and governmental services taxes. Using the modified accrual basis, expenditures are recognized when the related fund liability is incurred. An exception to this rule is that principal and interest on general long-term debt are recognized when due.

All Business Type Funds (Enterprise and Internal Service) use the accrual basis of budgeting. Revenues are recognized when earned and expenses are recognized in the period incurred.

The basis of budgeting and basis of accounting are the same, except for differences in fund reporting structure. For financial statement purposes, the Medicaid Fund is shown individually; however, in this document it is combined with federal projects.

Fund Accounting

The district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

A fund is a separate account entity with a self-balancing set of accounts. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into governmental and proprietary categories. Each category in turn is divided into separate fund types. Governmental funds are used to account for all or most of a government’s general service activities. Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of a net income is necessary or useful for sound financial administration. NRS 354 provides that an independent auditor must examine the operation of the district’s various funds for compliance with accounting and financial requirements related to the statutes. In order to meet this mandate, the Nevada Tax Commission has prescribed that local government entities adopt a resolution in a required format establishing the various funds to record the operations of the entity, state a plan for administration of the funds, and file the resolution with the Nevada Department of Taxation. The Resolution Establishing Various Funds was adopted by the Board of School Trustees on June 25, 1996, and amended on June 26, 1997, and July 22, 1999.

DISTRICT FUNDS	
	GENERAL FUND
0100 ¹	General Fund
	SPECIAL REVENUE FUNDS
	District Projects:
0200	Class Size Reduction Fund
0230	Adult High School Diploma Program Fund
0250 ¹	Special Education Fund
0260	Clark County Education Foundation Fund
0270	Other Special Revenues Fund
0279	State Grants/Projects Fund
0220	Vegas PBS Fund
0280	Federal Projects Fund
0285	Medicaid Fund
0286	Administrative Claiming Fund
	DEBT SERVICE FUNDS
0400 ¹	Debt Service Fund
0401	Debt Service Revenue Bonds Fund
	CAPITAL PROJECTS FUNDS
0308 ¹	Bond Fund—1998 Building Program
0330	Building and Sites Fund
0335	1998 Building Program—AB 353 Fund
0340	Governmental Services Tax Fund
0370	Capital Replacement Fund
	ENTERPRISE FUND
0600	Food Services Enterprise Fund
	INTERNAL SERVICE FUNDS
0700	Insurance and Risk Management Fund
0710	Graphic Arts Production Fund

(1) Major funds in the government-wide financial statements.

Governmental Funds - The district operates four major governmental funds and fourteen non-major governmental funds.

General Fund - The General Fund is typically used to account for all financial resources except those required to be accounted in another fund.

General Fund—This major governmental fund is the district’s operating fund and is used to account for all financial transactions and expenditures associated with the administration and daily operations of the schools except for federal and state grant-funded programs, school construction, debt service, food service operations, and interdepartmental services.

The 1993 Nevada Legislature approved NRS 387.047, which requires all school districts in the state to account separately for all funds received for the instruction of, and provision of related services to, students with disabilities. Throughout this document, General Operating Fund refers to the combination of this Special Education Fund and the regular instruction General Fund.



Sources of revenue and assets in the General Fund include, but are not limited to, local school support sales taxes, property taxes, governmental services taxes, franchise fees, sales of assets, federal forest reserve and impact aid payments, state payments, tuitions payable from other school districts, summer school tuition, investment earnings, income from student activities, and donations.

All resources of the General Fund shall be expended according to the budget as established by the Board under applicable statutes and regulations to deliver the highest possible quality of educational experience to the students of the district, taking into account the amount of available revenues and the outcome of deliberations by the Nevada Legislature. The budget shall be formulated under Board approved regulations and shall provide, within available revenue, for the allocation of resources for direct instruction to students and for such supporting services, facilities, and materials as may be necessary to effectively support the instructional program, taking into account the increase or decrease in overall enrollment and enrollment in individual schools and programs. Contingencies and ending balances will be budgeted and managed according to district regulation. Reserved and unreserved balances will be prudently retained by the district as protection against fluctuations or unforeseen reductions in revenue, unforeseen expenditures in excess of the budgeted contingency, and to maintain and improve bond credit ratings to minimize interest cost to taxpayers. Such balances will be managed according to district regulation. Reserved and unreserved ending balances, including amounts encumbered or specifically designated, shall be recorded and reported according to generally accepted accounting principles.

When the audited unreserved, undesignated ending balance of the General Fund is less than the amount required to be maintained according to district regulation, the budgeted General Fund expenditures shall be adjusted as necessary in the current year and in the ensuing year to ensure that the unreserved, undesignated balance is not less than the amount required by district regulation in the ensuing year.

For the General Fund, an amount no less than the amount of unreserved, undesignated ending balance required by district regulation is deemed by the Board to be reasonable and necessary to achieve the purposes of the Fund.

Special Revenue Funds—The district maintains one major governmental and four non-major governmental special revenue funds. These funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Special Education Fund - This fund is a major governmental special revenue fund used to account for the costs and operations of education and related services to students with disabilities, including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and other capital outlay, and other purchases associated with the programs.

Sources of funding in the Fund are state funds received specifically for the special education of disabled students and transfers from the General Fund. All assets of the Fund are to be applied exclusively toward the purposes for which funding has been generated.



The budget is established each year using realistic projections of revenues and expenditures. All ending balances are to be transferred into the General Fund while any deficiencies are eliminated either by a transfer from the General Fund or a correcting entry from the related fund that created the deficiency.

The anticipated and necessary unreserved year-end balance for the Fund is zero. Any deficits will be removed by transfers from the General Fund (or other funds) and any surpluses will be remitted to the General Fund. This practice is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

District Projects Funds - These funds are used to account for the costs and operations of programs supported by special purpose grants and reimbursements from the state or other non-federal governmental entities, reimbursements for school operations, private and governmental gifts, and grants. Expenditures include, but are not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and other capital outlay, depreciation, and other purchases associated with the programs.

Resources in the Funds originate from special purpose grants and reimbursements from the state or other non-federal governmental entities; reimbursements for school operations; and private and governmental gifts, grants, and donations.

All assets of the Funds are to be applied exclusively toward the purposes for which funding was generated, recognizing any conditions imposed by the granting or donating entity. The budget is developed annually to ensure that expenditure authority has been aligned as necessary with any requirements of the granting entity.

All balances and reserves in the Funds are to be retained and not be transferred or applied toward any purposes other than as permitted under the terms imposed by the granting or donating entity. If the granting or donating entity allows, balances may either be applied toward the grant or specified projects in the ensuing project year, or refunded to the granting or donating entity.

Deficiencies in the Funds are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to activity of that fund. Retention of the entire reserved, designated, and unreserved balance is deemed by the Board to be reasonable and necessary to carry out the purposes of the Funds. Any amounts which may be due to the state or other granting entity will be reflected as such in the financial statements.

Vegas PBS Fund - This fund is used to account for the transactions and operations of the district's educational media services channel. Sources of revenue and assets include bequests, donations, grants, interest on investments, special state appropriations, and other local sources of funding.

Expenditures include, but are not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment purchases, and other costs associated with the channel's operations. Planning for capital acquisition or other station improvements must be approved annually by the Board.

All balances and reserves in the Fund shall be retained and not transferred or applied to any purposes other than as permitted under terms imposed by grant and donor bequests. Deficiencies in the Fund will be removed by a correcting entry in another fund if the deficiency relates to activity in that fund. Retention of the entire reserved, designated, and unreserved balance is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

Federal Projects Fund - This fund is used to account for the costs and operations of programs and projects funded by federal grants, including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, and other purchases authorized by such programs. Resources are generated from federal grant and contract proceeds.

All assets in the Fund are to be applied exclusively toward the purposes for which the resources have been generated, taking into account all restrictions imposed by the grant or contract. The budget is established each year using projections that are aligned with the stated requirements of the granting agency.



All balances and reserves in the Fund are to be retained and not transferred or applied toward any purposes other than as permitted under the terms imposed by the granting entity. If the entity permits, balances may either be applied toward the grant or specified projects in the ensuing project year or refunded to the agency. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency relates to the activity of that fund.

Medicaid Fund - This fund is used to account for the receipt and expenditure of grants or reimbursements from the Medicaid Program for services rendered on behalf of eligible students. All revenues received in the Fund are to be applied exclusively toward the salaries and benefits, supplies and materials, professional and technical services, equipment and other capital purchases, any costs incurred in the collection of Medicaid funding, or other costs associated with providing services for disabled or other students who are eligible under federal statute and regulation for the Medicaid Program.

Resources in the Fund are comprised of grants or reimbursements received by the district under the guidelines and regulations governing the Medicaid Program.

All assets in the Fund are to be applied exclusively toward the purposes for which funding has been generated. The budget is established annually using projections that account for the authority to expend strictly for programs, services, activities, and purchases on behalf of students eligible to receive reimbursable Medicaid services.

All balances and reserves in the Fund are to be retained and not applied toward purposes other than that for which the Fund was established. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to activity in that fund. Retention of an unreserved, undesignated balance in the Fund as described above is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

Debt Service Funds - The district operates two debt service funds that are used to account for the accumulation of resources for, and the payment of, general long term debt principal and interest.

Debt Service Funds - These funds are used to account for the costs and payment of debt service obligations including, but not limited to, principal and interest payments, related professional and financial services fees, bond premiums and discounts, and collection and distribution of property tax revenues and other permissible sources associated with debt service or capital projects tax levies as permitted by Nevada Statute. In addition, the Fund and its resources function as a guarantee to investors (who have purchased the district's bonds) that the district will meet its debt obligations, to the citizens of the County that schools will be constructed and renovated with voter approval, and to taxpayers that the established tax rate shall not be exceeded.

Resources deposited into the Fund include property taxes, investment earnings, reimbursements, good faith deposits, bond premiums, and other permissible sources including, but not limited to, transfers from Capital Projects Funds, or other funds of the district, as well as proceeds of sales of capital assets required to be deposited to the Fund.



All revenues and assets in the Fund are exclusively restricted toward the purposes for which the funds are generated. Budgetary amounts are established each year through the district's estimation of total resources (including the year-end reserved balance) and factored not to exceed the amount of the annual projected debt service and associated costs based on existing and proposed debt issues as well as permissible distributions of capital projects tax levies.

When the actual year-end reserved balance in the Debt Service Fund exceeds the amount of existing and proposed debt service and permissible distributions of capital projects tax levies for the ensuing fiscal year, the property tax rate or other permissible sources established for the Fund shall be decreased in the ensuing fiscal year in order that the budgeted year-end reserved balances are no more than the amount of the following year's estimated payments for debt service and associated costs.

Since the district has dedicated its “full faith and credit” backing toward all general obligation bond issues, the maintenance of an adequate fund balance and corresponding property tax rate is subject to the three separate determination criteria of deficiency, all of which must be met annually. These criteria are as follows:

- When the estimated revenues to be generated for the ensuing year (plus existing Fund balance) are not sufficient to avoid a reduction in the Fund balance (not created by the issuance of new debt), the property tax rate shall be increased for the ensuing year to a rate necessary to maintain the Fund balance at the same level during the ensuing year. That rate shall not exceed the sum of the maximum rates set forth in the sample ballots for outstanding bonds and shall not exceed the \$3.64 per \$100 property tax rate cap.
- When the sum of revenue estimates for the ensuing year (plus existing Fund balance) would be insufficient after the payment of debt service, the property tax rate shall be increased in the ensuing year to that rate necessary to achieve a sufficient Fund balance that avoids any adverse comments, notations, or other negative alerts from the rating agencies, subject to the \$3.64 per \$100 property tax rate cap.
- When the sum of revenue estimates for the ensuing year (plus existing Fund balance) would be insufficient to pay the expected debt service requirements and capital projects tax distributions for the ensuing year, the property tax rate shall be increased to enable funding of the district’s debt service obligations in a timely fashion, subject to the \$3.64 per \$100 property tax rate cap.

Retention of a year-end reserved balance not exceeding the amount of the anticipated debt service, associated costs, and permissible distributions of capital projects tax levies for the ensuing fiscal year is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

Debt Service Revenue Bonds Fund - This fund is used to account for the costs and payment of debt service obligations for general obligation revenue bonds pledged by the revenue generated from a 1 5/8% Clark County hotel room tax and the revenues of a tax equivalent to 60 cents for each \$500 of value on transferred real property within Clark County. These revenues are deposited into the Capital Projects Fund and transferred into the Debt Service Revenue Bonds Fund in an amount sufficient to provide for the annual repayment of all obligations and required reserves associated with those revenue bonds issued pursuant to the provisions of NRS 387.325.



Should the hotel room and real property transfer tax revenues be insufficient, the full faith and credit of the district is pledged for the payment of principal and interest due thereon, subject to Nevada constitutional and statutory limitations on the aggregate amount of ad valorem taxes.

All revenues and assets in the Fund are exclusively restricted toward the purposes for which the funds are generated. Budgetary amounts are established each year through the district’s estimation of total resources (including the year-end reserved balance) and factored not to exceed the amount of the annual projected debt service and associated costs based upon existing and proposed debt issues.

Capital Projects Funds—The district maintains one major governmental and three non-major governmental capital projects funds to account for all resources used exclusively for acquiring and improving school sites, constructing and equipping new school facilities, and renovations.

Bond Fund - This fund is the major governmental fund used to account for the costs of capital construction and improvements financed from bond proceeds including, but not limited to, capital outlays as permitted under Nevada Revised Statutes, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, and other renovations.

Resources in the Fund represent the net proceeds from sales of general obligation or special obligation bonds issued pursuant to Nevada law. All assets of the Fund are to be applied exclusively toward the purposes for which funding was generated. All balances and reserves in the Fund shall be retained and not transferred or otherwise applied toward any purpose except that permitted by law. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to the activity of that fund. The entire unexpended amount of reserved, designated, and unreserved balance of the Fund is determined by the Board.

Building and Sites Fund - This fund is used to account for the costs of construction, purchases, modernization, or furnishing of school buildings or sites, as specified in NRS 387.335 or successor statutes including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, and other renovations.

Sources of revenue in the Fund are receipts from the rental and sales of district property. All assets of the Fund are to be applied exclusively toward the purposes for which funding was received. All balances and reserves in the Fund shall be retained and not transferred or otherwise applied toward any purpose except that permitted by law. Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to the activity of that fund. The entire unexpended amount of reserved, designated, and unreserved balance of the Fund is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.



Governmental Services Tax Fund - This fund is used to account for the costs of capital projects funded from Governmental Services Taxes including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, and other renovations.

Resources in the Fund represent proceeds from the capital improvement portion of the Governmental Services Tax, bonds, or other obligations issued utilizing the tax proceeds as security.

All assets of the Fund are to be applied exclusively toward the purposes for which funding was generated. All balances and reserves in the Fund are to be retained and not transferred or otherwise applied toward any purpose except that permitted by statute.



Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to the activity of that fund.

The entire unexpended amount of reserved, designated, and unreserved balance of the Fund is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

Capital Replacement Fund - This fund is used to account for the costs of capital projects ordinarily undertaken not more frequently than once every five years to maintain district facilities and equipment in a fit operating condition including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, other permissible purchases, and replacement of equipment and other assets according to a schedule approved by the Board. The district shall provide a separate accounting of such projects for each classification of assets for which the district has established a schedule of useful life. If required by statute, the district shall provide separate accounting for each facility or group of facilities affected by such projects.

Resources in the Fund are transfers of money from other funds made pursuant to a plan approved by the Board based upon the estimated useful life of various classes of assets, proceeds of bonds or other obligations issued using such transfers as a source of payment or security, or applications of other funds as permitted by statute and approved by the Board.

All assets of the Fund shall be applied exclusively toward the purposes for which funding was generated. The budget shall be established each year using projections ensuring that the year end balances and reserves do not exceed the amount transferred for that year based on the Board's approved schedule of useful life of assets plus money encumbered or specifically designated by the Board for capital projects and replacement.

Deficiencies in the Fund are to be removed by transfers from the General Fund or by a correcting entry in another fund if the deficiency is related to the activity of that fund.

The entire unexpended amount of reserved, designated, and unreserved balance of the Fund is deemed by the Board to be reasonable and necessary to carry out the purposes of the Fund.

Proprietary Funds - The district operates three proprietary funds that focus on the determination of operating income, changes in net assets, financial position and cash flows. There are two types of proprietary funds: enterprise and internal service funds.

Enterprise Fund—The district maintains one Enterprise Fund.

Food Services Fund—The Food Services Fund is a non-major enterprise fund used to account for the costs and operations of food services including, but not limited to, salaries and benefits, food purchases, supplies and materials, professional and technical services, utilities, building space, equipment and renovations, depreciation, and other costs associated with program operations.

Resources of the Fund include, but are not limited to, charges to students and other consumers for meals and food services, interest earnings, proceeds of obligations, federal subsidies, and donated commodities received by the program, and with reimbursements associated with providing food to populations as approved under federal guidelines or by Board action.

All assets of the Fund are to be applied exclusively toward the purposes for which funds and assets are generated. It is the intent of the Board that the Fund is to be operated such that all eligible costs associated with operating the program are borne exclusively by user charges, federal funding, and reimbursements to the program. No funds are to be transferred from other district funds to support the Fund unless approved by the voters as a component of a bond or capital projects tax ballot question.



The budget shall be established each year using projections of resources and expenditures that will create an ending cash and cash equivalents balance equal to the amount of three largest months' operating costs for the ensuing fiscal year plus any additional amounts deemed part of a Board-approved plan for capital acquisition or improvement. If the cash and cash equivalents balance exceeds this amount, the rates charged for meals and food services may, if necessary, be adjusted in the ensuing fiscal year to enable a planned reduction of the balance to the desired level.

Should the year-end cash and cash equivalents balance in the Fund be less than the required amount of three largest months' operating costs for the ensuing fiscal year (plus any additional amounts justified by a plan for capital acquisition or improvement approved by the Board), the rates charged for meals and food services are to be adjusted in the ensuing fiscal year to raise the cash and cash equivalents balance equal to the amount of three largest months' operating costs for that fiscal year plus any amount which is part of a Board-approved plan for capital acquisition or improvement.

The Board deems that an amount equal to three largest months' operating costs (plus any Board-approved capital outlay) is reasonable and necessary to meet the objectives of the Fund. Its operations are intended to be wholly self-supporting, and therefore, must have sufficient reserves to meet fluctuations in program revenues and food prices as well as pay for necessary capital improvements.

Internal Service Funds—The district maintains two separate Internal Service Funds.

Graphic Arts Production Fund - This fund is used to account for the costs and operations of graphic arts production including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, equipment and remodeling, depreciation, and other purchases associated with productions.

Resources of the Fund include, but are not limited to, user charges to schools and departments of the district in addition to reimbursements and transfers associated with graphic arts productions. It is intended by the Board that the Fund must be operated such that all costs associated with the program are borne exclusively by user charges to schools and departments of the district and by other reimbursements received for services. Any transfers of funds for capital needs to the Fund will be approved by the Board.

All assets in the Fund are to be applied exclusively for the purposes for which funds were generated. The budget is to be established using projections of resources and expenditures of charges to schools and departments that will maintain an ending retained earnings balance equal to the amount of two months' operating costs for the ensuing year. Additional balances beyond two months' operating costs may be retained only pursuant to a Board-approved plan for acquisition of capital to be used in graphic arts operations.

Should the year-end retained earnings balance exceed or be less than two months' operating costs for the ensuing fiscal year (plus planned accumulations for capital acquisition), the rates charged, assessments, or transfers established for the Fund shall be adjusted in the ensuing fiscal year to meet the stated objective. The budgets for the district's other funds shall be adjusted accordingly to fund such changes to rates, assessments, or transfers.

The Board deems that a retained earnings balance equal to two months' operating costs (plus planned accumulations for capital acquisition) is reasonable and necessary to carry out the purposes of the Fund.

Insurance and Risk Management Fund - This fund is used to account for the costs and operations of insurance and risk management including, but not limited to, salaries and benefits, supplies and materials, professional and technical services, payment of premiums, establishment and operation of self-insurance reserves, equipment and renovations, depreciation, and other costs associated with program operations.

Resources in the Fund are generated from assessments to other district funds, investment earnings, transfers, and reimbursements. Assessments to other funds are proportionately allocated among the various funds operated by the district.

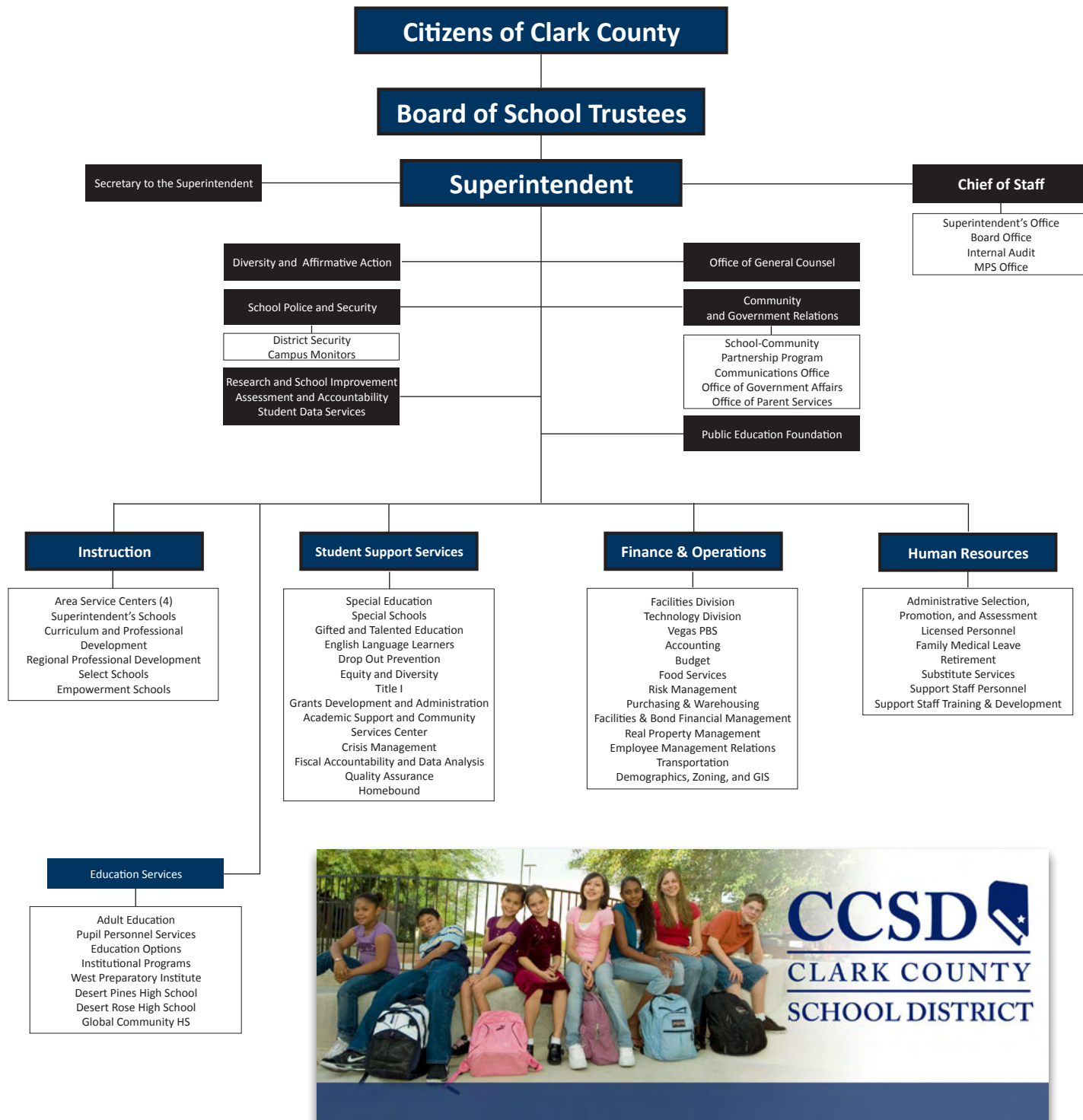
All assets of the Fund are to be applied exclusively toward the purposes for which the funds have been generated. The budget shall be established each year using projections that involve the establishment of rates to be charged and assessments to other funds, expenditures, and liability reserves in order that the ending retained earnings balance equals one-fourth of the ensuing year's estimated losses based on an independent actuarial study that is conducted annually, utilizing an actuarial confidence level of not less than 50%.

When the retained earnings balance of the Fund exceeds or is less than the required budgeted amount for the ensuing fiscal year, the rates charged, assessments, or transfers established for that Fund are to be adjusted in the ensuing fiscal year to meet the objectives stated above. The budgets for the district's other funds are also established accordingly to accommodate such rates, assessments, or transfers.

It is deemed by the Board that a retained earnings balance of one-fourth of the ensuing year's anticipated losses (based upon the annual actuarial study at a confidence level of not less than 50%) is reasonable and necessary to carry out the purposes of the Fund.



Organization Chart



Policy Governance - Global Mission

The Board follows a model of governing called Policy Governance. This method allows the Board to set the vision for public education in the district and to develop policies that direct this vision, and it includes rigorous monitoring to ensure accountability.

The Board's mission statement defines the overall vision and directs the superintendent to ensure that: "All students have the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and participate in democracy."

To achieve this vision, the Board sets specific goals. These goals, also called "Ends," define expectations for students. The "Ends" define the desired outcomes or results.



- I. Students meet state and federal guidelines as well as appropriate benchmarks for academic proficiency in all areas and all grade levels and pass the High School Proficiency Exam (HSPE).

The core curriculum is the highest priority:

Language Arts:

1. Foreign Language
2. Oral and Written Communication
3. Proficiency in English
4. Reading Fluency and Comprehension

Mathematics:

1. Algebra and Functions
2. Data Analysis, Statistics and Probability
3. Measurement and Geometry
4. Numbers and Number Sense

Science:

1. Earth and Space Science
2. Life Science
3. Nature of Science
4. Physical Science

Social Studies:

1. Civics
2. Economics
3. Geography
4. History

- II. Students meet state and district guidelines in the following areas:

A. Arts:

1. Music
2. Theater
3. Visual Arts

B. Career and

Technical Education

C. Physical Education and Lifelong Wellness:

1. Dance
2. Fitness

- III. Students demonstrate personal and workplace skills which are integrated throughout the curriculum and include:

- A. Creativity and Innovation
- B. Critical Thinking
- C. Goal Setting
- D. Initiative

- E. Interpersonal Skills
- F. Leadership
- G. Organization
- H. Personal Finances

- I. Problem Solving
- J. Team Building & Collaboration
- K. Technology

- IV. Students demonstrate positive character skills which are integrated throughout the curriculum and include:

- A. Citizenship
- B. Courtesy and Respect

- C. Good Sportsmanship
- D. Honesty and Trustworthiness

- E. Kindness and Caring
- F. Responsibility

Goals and Objectives

The Board of School Trustees' Global Governance Commitment states, "The purpose of the Board, on behalf of the people of Clark County, is to ensure that the district achieves appropriate results for students" (Ends – desired outcomes or results) "at a cost comparable to like school districts and avoids unacceptable actions and situations" (Executive Limitations – unacceptable procedures and behaviors in executing the means or the day-to-day practices, activities, and programs undertaken to achieve the Ends). The Board is charged with monitoring the Superintendent's performance in direct relation to the Ends and Executive Limitations as identified in Governance Policy 3: Board Responsibilities. This monitoring is further delineated in B/SL-5: Monitoring Superintendent Performance (Board and Superintendent Linkage).



In order to effectively move the district to achieve the desired results or Ends, all within the system must be well versed not only on the desired outcomes but, as importantly, on the goals/objectives or data-driven results that identify progress towards reaching stated Ends. The Quality Assurance Framework (QAF) has been developed for the sole purpose of ensuring that a common vision is shared by all as to the discrete goals/objectives that directly align to the Ends associated with academic achievement (E-2: Academic Achievement). The QAF is focused on E-2, defined by goals/objectives and targeted at the school, region/division, and district levels. The QAF provides each school with its own data targeting the desired outcomes as reflected in E-2: Academic Achievement. Subsequently, each region/division is presented with its own data targeting the desired outcomes as reflected in E-2: Academic Achievement. The QAF becomes the means by which growth towards desired outcomes targeting the academic achievement of the district's students is reflected.


Goals/objectives contained in the QAF are subject to ongoing review and evaluation. As an example, notations have been made with the addition of targets (i.e., average daily attendance reported by level of school – elementary, middle, and high school and first-time pass rate for the high school proficiency examination in science). Goals/objectives relative to the common mathematics assessments in PreAlgebra, Algebra I, Geometry, and Algebra II will be incorporated into the QAF as of the 2009-10 school year.

For the 2009 Monitoring Report, 79% of the goals/objectives in the QAF showed improvement or remained constant. Further breakdown evidences the following: 51% of the goals/objectives reflect growth by meeting or exceeding the identified target ranges for improvement, 28% of the goals/objectives evidenced growth less than the identified targets or remained constant, and 21% of the goals/objectives declined.









To summarize, all levels in a school district system (classroom level, school level, region level, and district level) must be able to identify the desired outcomes for our students along with the data or goals/objectives that demonstrate progress towards these outcomes. The QAF presents both the goals and accompanying indicators providing us with a comprehensive profile of each school, region, and the district as a whole as we look to fulfill the Ends.

E-2 Academic Achievement - Quality Assurance Framework, Monitoring Report Adopted December 10, 2009:

All students have the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and participate in democracy.

Goal/Objective	Results			Targets			Status	Quality Assurance
	2006-07	2007-08	2008-09	adequate growth	moderate growth	superior growth		
Middle School								
Decrease the percent of middle level students retained in grade eight (8) by 0.3, 0.6, or 0.9 percentage points by 2009.	3.8%	3.4%	1.4%	2.4%	2.1%	1.8%		<ul style="list-style-type: none">•Saturday/Summer Schools•After/Before School Tutorials•Double Classes•Focus on Individual Learning Needs•Attendance Incentives•Mentors•Individual Academic Plans•SNPRC –Southern Nevada Regional Planning Committee•Back on Track•Focus on Standards

Academic Achievement - Quality Assurance Framework, Continued

Goal/Objective	Results			Targets			Status	Quality Assurance
	2006-07	2007-08	2008-09	adequate growth	moderate growth	superior growth		
High School								
Graduation Rate: Increase the Graduation Rate by 3, 6, or 9 percentage points by 2008. (as reported in 2009)	63.0%	65.1%	NA	66.5%	69.5%	72.5%		<ul style="list-style-type: none">•21st Century Course of Study•Dual Credit Program•RPDP-Tutoring Program•Career & Technical Education•College-Going Culture
Dropout Rate: Decrease the dropout rate by 1.5, 2, or 3 percentage points by 2008. (as reported in 2009)	6.0%	5.8%	NA	4.4%	3.9%	2.9%		<ul style="list-style-type: none">•College Ed (7th grade)•GEAR UP Program•Advancement Via Individual Determination (AVID)•Data Analysis•Drop out Student Phone Survey•Proficiency Tutoring•Freshman Academy/Smaller Learning Communities•Keep Your Eye on the CAP•Summer School•Credit Retrieval•Recruiting Kiosks
Increase the number of high school students participating and receiving a passing grade in dual credit courses by 3, 6, or 9 percentage points by 2009.	NA	439	740	NA	NA	NA		<ul style="list-style-type: none">•CPDD•Dual Credit Program•NSHE Collaboration•Next Steps•STEP UP Program
Reduce the percent of 2nd year high school students that are credit deficient by 3, 6, or 9 percentage points by 2009.	25.7%	31.1%	25.7%	23.0%	20.0%	17.0%		<ul style="list-style-type: none">•Block Scheduling•AVID•Individual Academic Plan•Transitional Planning Guide•Graduate Profile•Credit Retrieval Funding•Smaller Learning Communities•Freshman Academy
Non-Return Students: Reduce the percentage of non-return students by 3, 6, or 9 percentage points by 2009.	46.8%	53.5%	NA	44.8%	41.8%	38.8%		<i>*Progress based on last year's data</i>
AYP								
District Elementary School AYP: Increase the percentage of district elementary schools making AYP by 3, 6, or 9 percentage points by 2009.	75.7%	49.0%	55.8%	66.0%	69.0%	72.0%		<ul style="list-style-type: none">•Data Driven Decision-Making•Focus on the Standards•Data Availability & Analysis•Formative Assessments•Curriculum Alignment•Structured Teacher Planning•Professional Learning Com.
District Middle School AYP: Increase the percentage of district middle schools making AYP by 3, 6, or 9 percentage points by 2009.	43.1%	51.3%	46.2%	39.6%	42.6%	45.6%		<ul style="list-style-type: none">•Backwards Assessment Mod.•School/Region Improvement•Response to Instruction•Inclusive Schools Process•Language Acquisition Models
District High School AYP: Increase the percentage of district high schools making AYP by 3, 6, or 9 percentage points by 2009.	47.5%	66.7%	50.0%	53.8%	56.8%	59.8%		<ul style="list-style-type: none">•Title I and Title II A Funds•Freshman Academies/Smaller Learning Communities•College Counselor PD•Proficiency Funds•Peer Tutoring•Region – Transportation and Staffing•Articulation Sessions & Activities

Academic Achievement - Quality Assurance Framework, Continued

Goal/Objective	Results			Targets			Status	Quality Assurance
	2006-07	2007-08	2008-09	adequate growth	moderate growth	superior growth		
Attendance								
Increase the elementary average daily attendance by .03, .06, or .09 percentage points by 2009.	95.1%	95.0%	95.7%	96.0%	96.9%	97.8%		<ul style="list-style-type: none">•Parent Link•Truancy Tracking•Attendance Incentive Program•Community Partnerships•Capturing Kids Hearts•Articulation Activities
Increase the middle school average daily attendance by .03, .06, or .09 percentage points by 2009.	93.3%	93.7%	94.9%	94.2%	95.1%	96.0%		
Increase the high school average daily attendance by .03, .06, or .09 percentage points by 2009.	91.7%	90.9%	92.4%	92.6%	93.5%	94.4%		
Scholarships								
Scholarships: Increase the amount of scholarship awards to students attending post-secondary institution by 3%, 6%, or 9% by 2009.	\$126,062,571	\$142,390,722	\$154,494,121	\$112,438,485	\$112,774,782	\$113,111,099		<ul style="list-style-type: none">•College Board Plan•Counselor Connection with Community•PSAT for all Sophomores•College Counselor Prof. Dev.
National Merit: Increase the number of National Merit Semifinalists by 3, 6, or 9 students by 2009.	40	34	34	42	45	48		<ul style="list-style-type: none">•GEAR UP Program•Transitional Planning Guide•Annual Guaranteed Levels of Service•Keep Your Eye on the CAP•21st Century Course of Study•Early Assessment Program – Math & English/Language Arts•Postsecondary Education Initiative•AVID<i>*Change in Millennium Requirements again</i>
Millennium Scholarship: Increase the percentage of Millennium Scholarship recipients by 3, 6, or 9 percentage points by 2009.	45.0%	45.0%	39.8%	49.0%	52.0%	55.0%		
Post Secondary								
Post Secondary: Increase the percentage of students reporting their intention to attend a two or four year post-secondary institution by 3, 6, or 9 percentage points by 2009.	74%	73%	70.8%	76%	79%	82%		<ul style="list-style-type: none">•Career & Technical Education•Career Centers•Community Partnerships<ul style="list-style-type: none">•Payback•Internship•Industry Certification•New College Counselor PD•PSAT for all 10th grade•College Board Plan of Action•Recruiting Kiosks•Individual Academic Plans•AGLS (Counselors)•Dual Credit Opportunities•21st Century Course of Study*As % of students attending 2- & 4- year postsecondary institutions increases, military and workforce will decrease.
Post Secondary: Increase the percentage of students reporting their intention to enter the workforce by 3, 6, or 9 percentage points by 2009.	11%	17.8%	21.4%	17%	20%	23%		

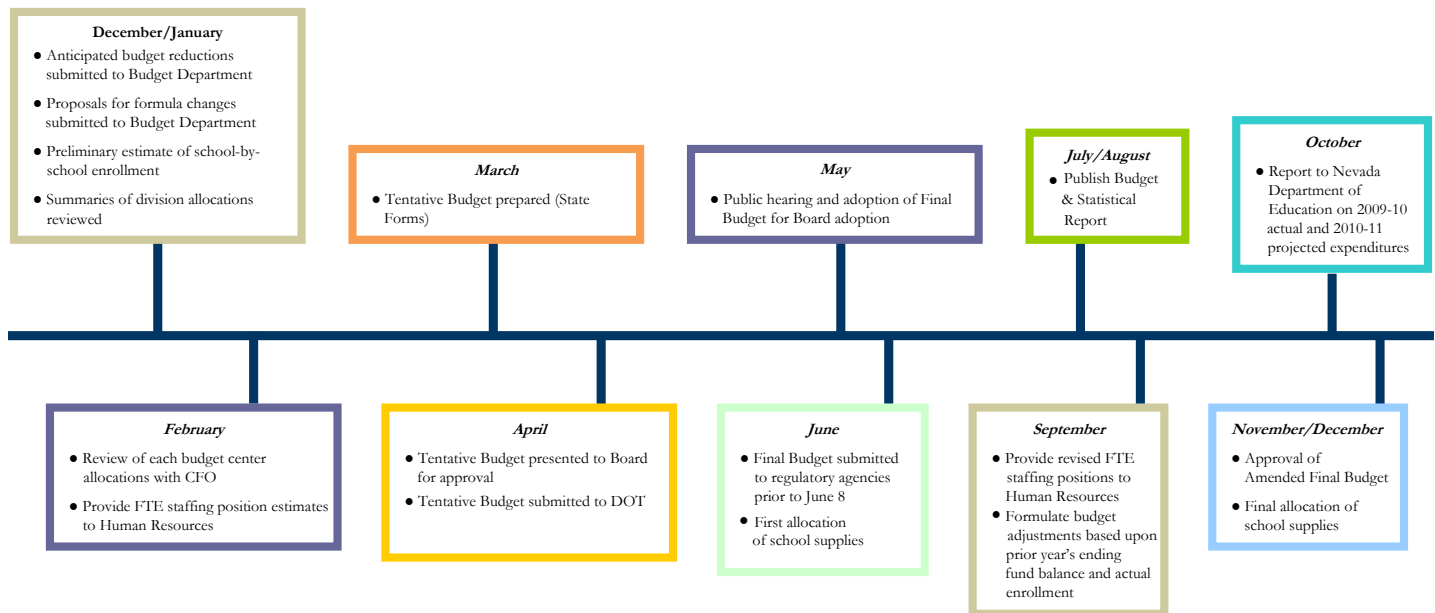
This report continues with additional specific performance measurements at length and can be viewed through the district website at <http://ccsd.net/trustees/boardAgendas.php?archive=2009> reference December 10, 2009 meeting.

Budget Development Process

Budgeting in the district is on a July 1 through June 30 fiscal year basis and is a year-round process. The cycle begins in the fall of the prior school year and continues until a final budget is filed with the Nevada Department of Education and the Nevada Department of Taxation in the spring of the following year. After the actual enrollment counts are taken in the fall, the district is required to adopt an amended final budget on or before January 1, reflecting any adjustments necessary as a result of the completed count of students.

The process of budget formulation involves a number of participants. Division heads, after reviewing their various budget needs, submit their requests for staffing, supplies, and equipment to the Budget Department. These requests are then summarized by the Budget Department, whose responsibility is to prepare a tentative budget for consideration by the superintendent and presentation to the Board for approval.

Budget Development Timeline



Development of a budget in which all budget items are fully substantiated involves a series of steps as outlined in the Board-approved budget calendar that follows. The major steps in the development of the budget are summarized briefly below.

- Establishment of the instructional programs to be offered during the 2010-11 year, including all Board actions relevant to the instructional programs within the budget parameters.
- Established personnel and supply formulas were applied in February 2010 for the 2010-11 budget year. These formulas indicate the personnel and supplies required to carry out the educational program as approved by the Board.
- The Budget Department then proceeded with the preparation of the tentative budget, which was presented to the Board for approval on April 7, 2010. The tentative budget was filed with the Nevada Departments of Education and Taxation and also with the Clark County auditor by April 15, as required by Nevada Revised Statutes (NRS).
- As required by NRS 354.596, a public hearing on the budget was held on the third Wednesday of May (May 19, 2010). The notice of public hearing was published in the legal section of a local newspaper on May 11, 2010, and advised the general public of the time that they could address the Board regarding the budget.
- Additionally, NRS 354.598 requires that adoption of the final budget be accomplished on or before June 8, 2010. It is then filed with the Nevada Department of Education, the Clark County Auditor, and the Nevada Department of Taxation.

After the Board approved the final budget, it became the responsibility of the Budget Department to implement and monitor the budget. A system of budget allotments is established for each departmental unit (reference unit budgets in the General Operating Budget section). Daily review of transaction data is available with user access through network connections, which reflect appropriation levels, encumbrances, and year-to-date expenditures. This reporting system also enables the Budget Department to monitor all of the district's budgets on a regular basis and provides the necessary controls.

If it becomes necessary during the course of the year to change any of the departmental budgets, transfers are initiated by department heads and approved by the appropriate administrator. Transfers between programs or function classifications require approval of the Board.

Budget Administration - Schools

Based on the budget formulas approved by the Board, the Budget Department determines the appropriations for the following expense objects:

- Athletic Supplies—Boys
- Athletic Supplies—Girls
- Audio-Visual Supplies
- Computer Supplies
- Custodial Supplies
- Equipment (New/Replacement)
- Field Trips
- Instructional Supplies
- Instructional Supplies—Special Education
- Library Books & Magazines
- Library Computer Supplies
- Library Supplies—Other
- Library Technical Services
- Maintenance and Repair
- Medical Supplies
- Other Activity Expenses
- Postage
- Printing Services
- Technical Services
- Textbooks

An initial allocation of 75% of the estimated total appropriation for each of the above, apportioned to each school, will be developed by the end of June preceding the school year. The estimated total appropriation is determined by budget formula from the projected enrollment.

The Budget Department will notify the principals of their schools' total appropriations and will place the 75% allocation into each school's budget. The following allotments are recommended to be spent at the minimum percentage levels shown for each expense object:

GL Accounts	Functional Area	Description	Percentage
5641000000	F01001000	Textbooks	75%
5642000000	F01002220	Library Books	75%
5510000000	F01001000	Field Trips	75%
5610000000	F01002220	Library Supplies	50%
5610000000	F01001000	Instructional Supplies	50%
5610000000	F02501000	Special Education Instructional Supplies	100%
5681000000	F01001000	Instructional Equipment-Major/Minor	50%
5610000000	F09201000	Athletic Expense—Boys' Supplies	75%
5610000000	F09201000	Athletic Expense—Girls' Supplies	75%
5610000000	F01002190	Other Activity Supplies Expense	75%
5610000000	F01002130	Medical Supplies	50%

The second allocation will be made to each school by the end of October. This remaining allocation, approximately 25% of the total, will be determined by the current budget formula now applied against the actual enrollment at the end of the fourth week of school.

In addition to the regular allotments, elementary schools that experience growth of 10 students or more between the official count date and December 31 shall receive the following allotments for instructional supplies:

New Schools	\$ 136 per student
Established Schools	\$ 59 per student

At the end of the fiscal year, the net ending balance of non-categorical in the projects of the General Fund and staff development, and Special Education Fund as shown on the school’s budget inquiry, will determine the amount of carryover to be allowed to the school. The carryover will be included in the second allocation in addition to the next year’s formula appropriations and will be allocated to the school’s instructional supply line item. This carryover is not allowed to exceed the following amounts:

Elementary Schools	\$ 5,000 per school
Middle Schools	\$ 6,500 per school
Senior High Schools	\$ 10,000 per school

In addition, senior high schools may retain gate receipts to the extent of 50% of the money received for admission to athletic events. Of this, 70% is allocated to student activities and 30% is allocated to athletic expenses. Unused gate receipts are carried over at 100% and are added to the next year’s gate receipt funds.

Nevada Revised Statutes - Budget Requirement Summary

The Nevada Revised Statutes (NRS) require that school districts legally adopt budgets for all funds. The budgets are filed as a matter of public record with the Clark County auditor and the State Departments of Taxation and Education. District staff uses the following procedures to establish, modify, and control the budgetary data reflected in the financial statements.

1. The statutes provide for the following timetable used in the adoption of budgets for the following fiscal year:
 - Prior to April 15, the Superintendent of Schools submits to the Board of School Trustees a tentative budget. If, in any year, the State Legislature creates unanticipated changes impacting district revenues or expenditures (after adoption of the amended final budget), or if considered necessary by the Board, an augmented budget may be filed at any time by a majority vote of the Board. After public notice has been filed, the Board may augment the appropriation at any time by a majority vote of the Board.
 - The tentative budget includes proposed expenditures and the means of financing them.
 - Before the third Wednesday in May, a minimum of seven days’ notice of public hearing on the final budget is to be published in a local newspaper.
 - Prior to June 8, a final budget is adopted by the Board of School Trustees.
 - On or before January 1, an amended final budget, reflecting any adjustments necessary as a result of the completed count of students, is adopted by the Board of School Trustees.
2. Appropriations may be transferred within or among any functions or programs within a fund without an increase in total appropriations. If it becomes necessary during the course of the year to change any of the departmental budgets, transfers are initiated by department heads and approved by the appropriate division head. Transfers between programs or function classifications can be made as necessary.
3. Statutory regulations require budget control to be exercised at the function level within the General Fund and at the fund level for Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency funds.
4. Generally, budgets for all funds are adopted in accordance with generally accepted accounting principles. Execution of new capital leases are not budgeted as current year expenditures.





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Financial Section

District Funds - Summary

The presentation of all district funds gives a unique perspective into the cumulative financial position of the school district. The All District Funds - Final Budget Summary illustrates the district-wide budgeted revenues, appropriations, and changes in fund balance for the fiscal year 2010-11. Barring reservations and restrictions components of the ending fund balance, the district's budgeted change in fund balance for all funds represents a 35.4% decrease due to necessary draw downs of fund balance reserves in the General Operating, Debt Service, and Capital Projects Funds. The percentage decrease illustration details the change from estimated ending fund balances for 2009-10 and budgeted ending fund balances for 2010-11.



All District Funds - Final Budget Summary

Statement of Revenues, Expenditures, and Changes in Fund Balance Fiscal Year 2010-11

Description	General Operating Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Proprietary Funds	Total All Funds
Revenues:						
Local sources	\$1,156,778,000	\$ 17,770,000	\$ 351,145,000	\$ 100,635,000	\$ 41,705,000	\$1,668,033,000
State sources	785,560,000	154,875,000	-	-	450,000	940,885,000
Federal sources	300,000	237,100,000	-	-	61,000,000	298,400,000
Total revenues	1,942,638,000	409,745,000	351,145,000	100,635,000	103,155,000	2,907,318,000
Expenditures:						
Salaries	1,327,650,160	202,281,000	-	16,195,000	27,355,000	1,573,481,160
Employee fringe benefits	494,674,941	59,414,500	-	4,790,000	10,360,000	569,239,441
Purchased services	81,761,467	55,501,000	-	291,760,000	9,150,000	438,172,467
Supplies	141,264,568	61,467,500	-	17,650,000	39,150,000	259,532,068
Property and equipment	9,982,841	5,270,000	-	90,875,000	1,225,000	107,352,841
Other expenditures	4,531,023	10,116,000	-	280,000	16,395,000	31,322,023
Depreciation	-	-	-	-	2,155,000	2,155,000
Debt service	-	-	572,697,000	-	-	572,697,000
Total expenditures	2,059,865,000	394,050,000	572,697,000	421,550,000	105,790,000	3,553,952,000
Excess (deficiency) of revenues over expenditures	(117,227,000)	15,695,000	(221,552,000)	(320,915,000)	(2,635,000)	(646,634,000)
Other financial sources (uses):						
Proceeds from insurance	200,000	-	-	-	-	200,000
Sale of bonds	-	-	-	110,245,000	-	110,245,000
Proceeds of refunding bonds	-	-	1,803,020,000	-	-	1,803,020,000
Payment to escrow agent	-	-	(1,798,775,000)	-	-	(1,798,775,000)
Transfers from other funds	66,397,000	1,100,000	99,496,000	42,100,000	1,500,000	210,593,000
Transfer to other funds	(1,100,000)	(32,397,000)	-	(175,596,000)	-	(209,093,000)
Total other financial sources (uses)	65,497,000	(31,297,000)	103,741,000	(23,251,000)	1,500,000	116,190,000
Fund balances, July 1	118,385,000	29,601,984	460,365,596	839,009,457	52,579,629	1,499,941,666
Fund balances, June 30	\$ 66,655,000	\$ 13,999,984	\$ 342,554,596	\$ 494,843,457	\$ 51,444,629	\$ 969,497,666
Percent increase (decrease)	(43.7)%	(52.7)%	(25.6)%	(41.0)%	(2.2)%	(35.4)%

(1) Proprietary funds ending fund balances are reflected as cumulative unrestricted net assets.

All District Funds - Final Budget Analysis

For Fiscal Years 2008-09 Through 2010-11

Description	FY 2008-09 Actual	FY 2009-10 Estimated Actual	FY 2010-11 Final Budget	FY 2009-10 vs. FY 2010-11 \$ Change % Change	
Revenues:					
Local sources	\$1,987,332,993	\$1,863,334,207	\$1,668,033,000	\$(195,301,207)	(10.5)%
State sources	833,684,113	883,125,000	940,885,000	57,760,000	6.5 %
Federal sources	286,141,302	297,000,000	298,400,000	1,400,000	0.5 %
Total revenues	3,107,158,408	3,043,459,207	2,907,318,000	(136,141,207)	(4.5)%
Expenditures:					
Salaries	1,563,701,037	1,598,766,000	1,573,481,160	(25,284,840)	(1.6)%
Employee fringe benefits	571,800,160	575,884,500	569,239,441	(6,645,059)	(1.2)%
Purchased services	539,735,631	336,757,500	438,172,467	101,414,967	30.1 %
Supplies	264,199,065	250,387,000	259,532,068	9,145,068	3.7 %
Property & equipment	30,183,348	45,085,000	107,352,841	62,267,841	100.0 %
Other expenditures	18,992,237	35,850,000	31,322,023	(4,527,977)	(12.6)%
Depreciation	1,936,876	2,145,000	2,155,000	10,000	0.5 %
Debt service	602,473,097	654,730,000	572,697,000	(82,033,000)	(12.5)%
Total expenditures	3,593,021,451	3,499,605,000	3,553,952,000	54,347,000	1.6 %
Excess (deficiency) of revenues over expenditures	(485,863,043)	(456,145,793)	(646,634,000)	(190,488,207)	(41.8)%
Other financing sources (uses):					
Proceeds from insurance	193,644	200,000	200,000	-	- %
Sale of bonds	-	-	110,245,000	110,245,000	100.0 %
Proceeds of refunding bonds	133,225,358	-	1,803,020,000	1,803,020,000	100.0 %
Payment to escrow agent	(132,709,859)	-	(1,798,775,000)	(1,798,775,000)	(100.0)%
Transfers from other funds	87,015,681	127,214,200	210,593,000	83,378,800	65.5 %
Transfers to other funds	(85,390,347)	(125,704,200)	(209,093,000)	(83,388,800)	(66.3)%
Total other financing sources	2,334,477	1,710,000	116,190,000	114,480,000	100.0 %
Fund balances - July 1	2,437,906,025	1,954,377,459	1,499,941,666	(454,435,793)	(23.3)%
Fund balances - June 30	\$1,954,377,459	\$1,499,941,666	\$ 969,497,666	\$(530,444,000)	(35.4)%

District Funds - Ending Fund Balances

Measuring the fiscal solvency of a governmental entity can be performed using several methods. Analyzing the ending fund balance over multiple years produces a measurement that more likely reflects an entity's financial condition. Although the interpretation of financial condition may be construed differently for each user of the financial statement, financial condition is relative to local board policies and requirements set forth by state statutes. The District's Funds - Summary of Ending Fund Balances illustrates the district's reserves in conjunction with Board of Trustees policies over multiple fiscal years.

The district effectively employs a "balanced budget" methodology in preparing its annual budget. The district's definition of a "balanced budget" constitutes the measurement of total appropriations not exceeding total resources, including beginning fund balance. The result of that measurement must achieve a desired ending fund balance that satisfies Board policies and legal requirements.

The significant decline in the General Operating Fund balance of 43.7% is offset through a one-time liquidation of the beginning fund balance designation for future revenue shortfalls. It is desired and anticipated that the 2011 Nevada Legislature will provide adequate state assistance through the biennial DSA revenue appropriations for fiscal years 2012 and 2013 that will enable the district to restore its previous balance of revenues over expenditures.

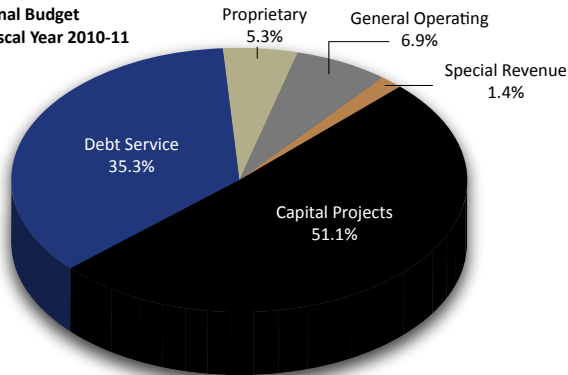
All District Funds - Summary of Fund Balances

For Fiscal Years 2006-07 Through 2010-11

Funds	Actual 2006-07	Actual 2007-08	Actual 2008-09	Estimated 2009-10	Final Budget 2010-11	2009-10 vs. 2010-11 Variance Amount	2009-10 vs. 2010-11 Variance Percent
General Operating Fund	\$ 155,623,283	\$ 163,474,529	\$ 167,310,793	\$ 118,385,000	\$ 66,655,000	\$ (51,730,000)	(43.7)%
Special Revenue Funds	30,259,282	25,729,730	30,848,984	29,601,984	13,999,984	(15,602,000)	(52.7)%
Debt Service Funds	552,034,771	632,042,651	588,448,396	460,365,596	342,554,596	(117,811,000)	(25.6)%
Capital Projects Funds	671,030,403	1,559,599,235	1,106,619,657	839,009,457	494,843,457	(344,166,000)	(41.0)%
Proprietary Funds ¹	60,737,092	57,059,880	61,149,629	52,579,629	51,444,629	(1,135,000)	(2.2)%
Total	\$1,469,684,831	\$2,437,906,025	\$1,954,377,459	\$1,499,941,666	\$ 969,497,666	\$(530,444,000)	(35.4)%

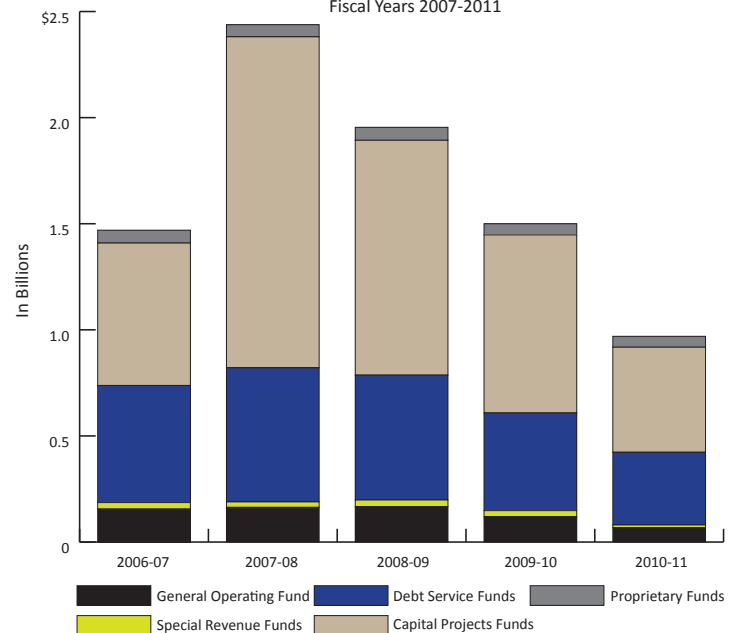
(1) Proprietary Funds ending fund balances are reflected as cumulative unrestricted net assets.

All Funds - Fund Balances
Final Budget
Fiscal Year 2010-11



For the 2011 Final Budget, the General Operating Fund comprises 6.9% of the total ending fund balances. This represents a decrease from the 8.6% of total fund balances reflected in the 2009 actual fund balance. Due to a proactive capital improvement program, the Capital Projects Funds comprises over one-half (51%) of the total ending fund balances.

Fund Balance History
Fiscal Years 2007-2011

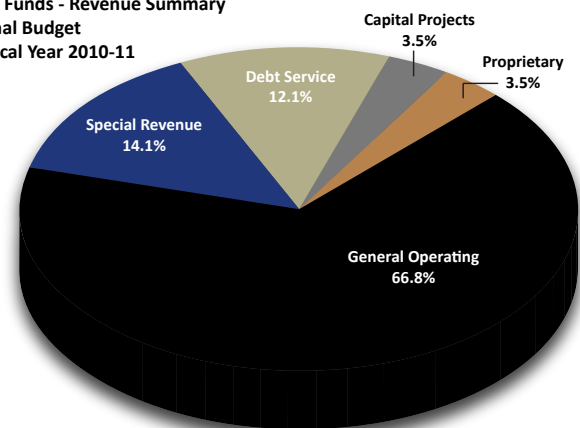


As a result of the need for new facility construction, bonds previously issued have created a need for larger reserves in the Debt Service Fund, which totals 35.3% of all ending fund balances. As the graph reflects, facility construction and its related debt service represent the majority of the district's ending fund. The reasons detailing the decreases in the ending fund balances of the General Operating Fund and the Special Revenue Funds are described in the General Operating Fund, the Federal Projects Funds, and the District Projects Funds sections.

District Funds - Projected Revenues Summary

The district's sources of revenue for all funds originate from a wide range of categories. The District Funds - Summary of Revenues and Other Sources illustrates the five-year history of total revenues. This history shows a decline in all funds except for the Proprietary Funds. The General Operating Fund revenue has decreased by almost 5% between fiscal years 2008-09 and 2010-11. Paralleled with the decrease in the General Operating Fund, the Capital Projects and Debt Service Funds have experienced declines in revenues at the local level. Declining student population growth, accompanied by reductions in revenues of local sources, will decrease (4.5%) the district's "All Funds" total revenues to \$2.907 billion.

All Funds - Revenue Summary
Final Budget
Fiscal Year 2010-11



Of the \$2.907 billion in anticipated revenues, the General Operating Fund will represent 66.8%, Special Revenues 14.1%, Debt Service 12.1%, Capital Projects 3.5%, and Proprietary Funds 3.5%. Total projected resources for the 2010-11 fiscal year for all funds will be over \$6.3 billion with the inclusion of beginning fund balances and other financing sources.

All District Funds - Summary of Revenues

For Fiscal Years 2006-07 Through 2010-11

Funds	Actual 2006-07	Actual 2007-08	Actual 2008-09	Estimated 2009-10	Final Budget 2010-11	2009-10 vs. 2010-11 Amount	Variance Percent
General Operating Fund	\$1,826,675,650	\$1,983,596,379	\$2,040,231,632	\$1,985,734,207	\$1,942,638,000	\$ (43,096,207)	(2.2)%
Special Revenue Funds	321,926,314	343,559,969	338,003,910	424,655,000	409,745,000	(14,910,000)	(3.5)%
Debt Service Funds	400,113,085	446,529,758	469,429,783	429,410,000	351,145,000	(78,265,000)	(18.2)%
Capital Projects Funds	187,578,419	180,452,113	151,382,090	105,500,000	100,635,000	(4,865,000)	(4.6)%
Proprietary Funds	102,495,397	110,251,795	108,110,993	98,160,000	103,155,000	4,995,000	5.1 %
Total	\$2,838,788,865	\$3,064,390,014	\$3,107,158,408	\$3,043,459,207	\$2,907,318,000	\$(136,141,207)	(4.5)%

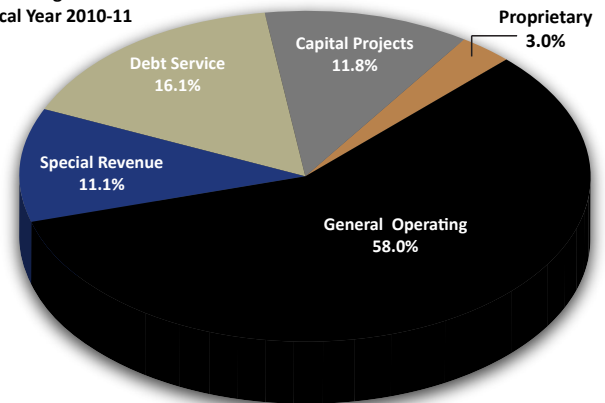
Note: Please refer to the General Operating Fund and Other Governmental and Proprietary Funds sections for more detailed revenue descriptions and explanations.

District Funds - Projected Expenditures Summary

Statutory regulations require budget control to be exercised at the function level within the General Fund and at the fund level for Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency funds.

Through the district's budgeting cycle, cost centers engage in technical analysis to evaluate the specific needs of the district. The allocation of appropriations is carefully designed to meet designated requirements, including personnel, supplies, utilities, transportation, and property. Each of the district's funds serves a specific purpose to account for and record financial activity relative to the needs of the district. Appropriations within those funds define the constraints of those expenditures in an effort to maintain fiscal accountability and solvency.

All Funds - Expenditure Summary
Final Budget
Fiscal Year 2010-11



As in previous years, the district faces many challenges in serving the needs of the students in Clark County. Despite a projected enrollment decline of less than 1%, an expenditure increase of less than 1% will occur in the General Operating Fund due to ongoing expenditure commitments. The following summary highlights the district's major challenges for appropriating budgets for fiscal 2011 and beyond.

2010-11 Appropriation Challenges:

- Revenue projections are volatile and subject to uncertainty due to the impacts of the economic downturn experienced at both the state and local level
- State revenue sources are directly related to actual student enrollment to be counted in October of each year
- Audited ending fund balances – Actual beginning balances are not available until the issuance of the annual audit in October of each year
- Recruiting and retaining qualified personnel and maintaining competitive employee compensation salaries and benefits with financial resources becoming more unstable
- The necessity to increase class sizes due to limited state funding and the discontinuance of the year round school schedule
- New schools – The district will operate five new schools scheduled to open in 2010-11
- Maintaining adequate reserves to reduce the fiscal 2011-12 and beyond impacts resulting from the projected drawdown of ending fund balance

Of the 2010-11 Final Budget total appropriated expenditures, the General Operating Fund represents 58.0% of the total. Capital Projects and Debt Service Funds combine to represent 27.9% of total appropriations. Total expenditures will exceed \$3.5 billion in 2010-11, or an increase of 1.6% versus the estimated expenditures for 2009-10.

All District Funds - Summary of Expenditures

For Fiscal Years 2006-07 Through 2010-11

Funds	Actual 2006-07	Actual 2007-08	Actual 2008-09	Estimated 2009-10	Final Budget 2010-11	2009-10 vs. 2010-11 Amount	Variance Percent
General Operating Fund	\$1,811,462,847	\$1,984,894,552	\$2,033,407,975	\$2,043,420,000	\$2,059,865,000	\$ 16,445,000	0.8 %
Special Revenue Funds	357,529,590	333,182,760	335,089,443	426,425,000	394,050,000	(32,375,000)	(7.6)%
Debt Service Funds	378,211,979	439,112,141	594,772,597	654,730,000	572,697,000	(82,033,000)	(12.5)%
Capital Projects Funds	613,641,858	633,721,527	524,104,858	266,800,000	421,550,000	154,750,000	58.0 %
Proprietary Funds ¹	97,839,647	114,782,165	105,646,578	108,230,000	105,790,000	(2,440,000)	(2.3)%
Total	\$3,258,685,921	\$3,505,693,145	\$3,593,021,451	\$3,499,605,000	\$3,553,952,000	\$ 54,347,000	1.6 %

(1) Proprietary Funds balances reflect operating and non-operating expenses for presentation purposes.



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General Operating Fund

In this sub-section, the General Operating Fund is comprised of the General Fund, Indirect Cost Fund, and Special Education Fund. This sub-section details the General Operating Fund revenue and expenditures expectations for the fiscal year 2010-11 through narratives and illustrations respectively.

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General Operating Fund Resources.....	60
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Descriptions of Commitment Items	70



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General Operating Fund - Summary

The General Operating Fund consist of two funds, the General and Special Education Funds. The General Fund, in this context, is defined as a fund for measuring and recording ordinary district financial activity that is not designated for any other specific purpose. The funds maintained in the General Fund are typically available for legally authorized purposes. Although the Special Education Fund technically resides as a Special Revenue Fund on the financial statements, it is included with the General Fund since almost 79% of its operating resources are contributed by the General Fund. On the district's government-wide financial statements, the Special Education Fund is deemed a Major Special Revenue Fund separate from the General Fund.



General Operating Fund - Final Budget Analysis

Fiscal Years 2008-09 through 2010-11

Description	2008-09 Actuals	2009-10 Estimated Actuals	2010-11 Final Budget	2009-10 vs. 2010-11	
				\$ Change	% Change
Revenues:					
Local sources	\$1,291,560,782	\$1,268,764,207	\$1,156,778,000	\$ (111,986,207)	(8.8)%
State sources	666,045,473	716,670,000	785,560,000	68,890,000	9.6 %
Federal sources	82,625,377	300,000	300,000	-	- %
Total revenues	2,040,231,632	2,031,065,471	1,942,638,000	(43,096,207)	(2.2)%
Expenditures:					
Salaries	1,316,691,936	1,325,339,000	1,327,650,160	2,311,160	0.2 %
Fringe benefits	476,387,331	481,076,000	494,674,941	13,598,941	2.8 %
Purchased services	87,759,395	82,280,000	81,761,467	(518,533)	(0.6)%
Supplies	138,892,871	141,355,000	141,264,568	(90,432)	(0.1)%
Property and equipment	11,418,045	11,705,000	9,982,841	(1,722,159)	(14.7)%
Other expenditures	2,258,397	1,665,000	4,531,023	2,866,023	100.0 %
Total expenditures	2,033,407,975	2,043,420,000	2,059,865,000	16,445,000	0.8 %
Excess (deficiency) of revenues over expenditures	6,823,657	(57,685,793)	(117,227,000)	(59,541,207)	(100.0)%
Other financing sources (uses):					
Proceeds from insurance	193,644	200,000	200,000	-	- %
Transfers from other funds	-	10,000,000	66,397,000	56,397,000	100.0 %
Transfers to other funds	(3,181,037)	(1,440,000)	(1,100,000)	340,000	23.6 %
Total other financing sources (uses)	(2,987,393)	(8,760,000)	65,497,000	56,737,000	100.0 %
Opening fund balance - July 1¹	163,474,529	167,310,793	118,385,000	(48,925,793)	(29.9)%
Ending fund balance - June 30	\$ 167,310,793	\$ 118,385,000	\$ 66,655,000	\$ (51,730,000)	(30.9)%

(1) The opening fund balance shown in budget fiscal year 2010-11 reflects the 2009-10 estimated ending fund balance.

General Operating Fund - Twenty Year History

For Fiscal Years 1991-92 Through 2010-11

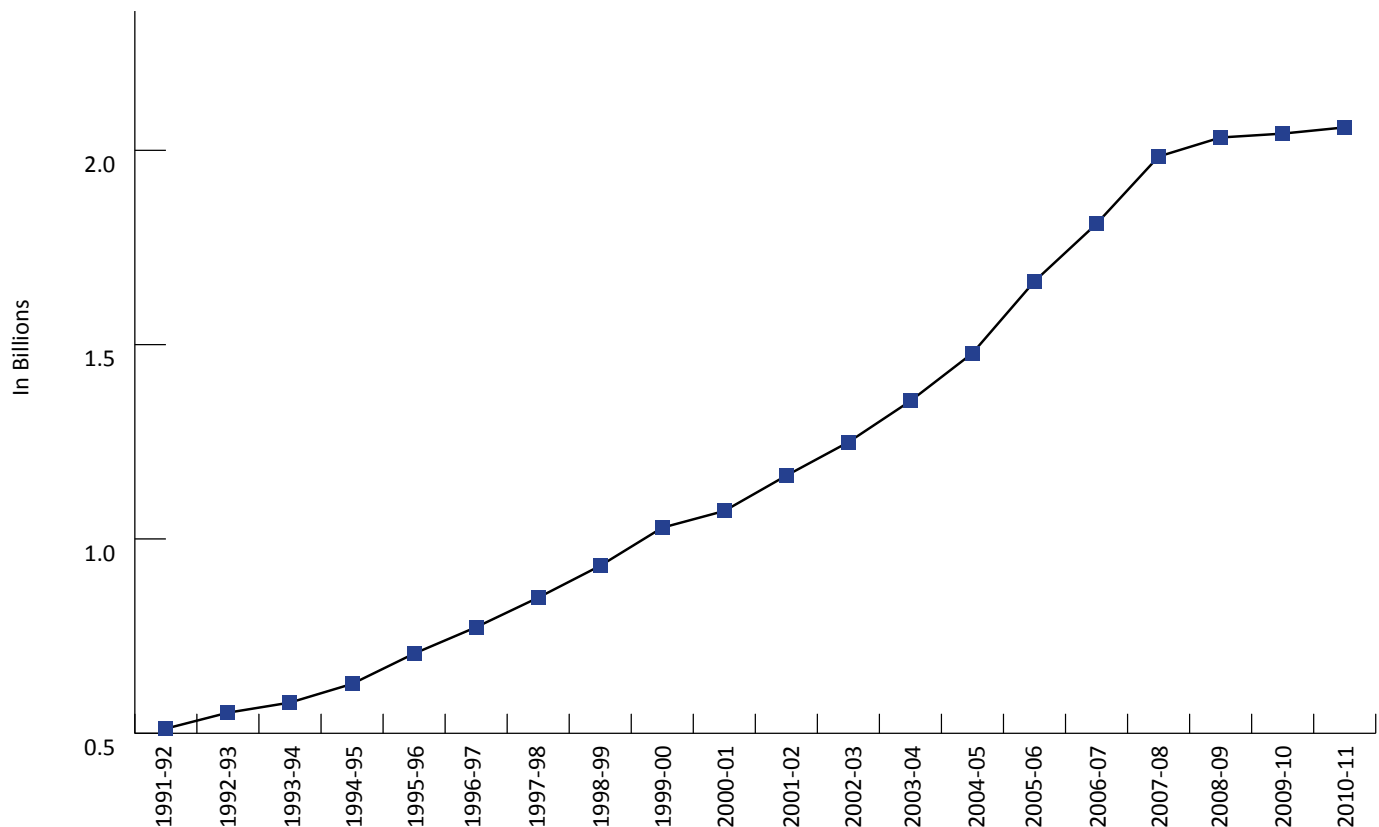
Year	Expenditure Appropriations	Dollar Increase	Percent Increase	4th Week Enrollment	Budget Per Student	Increase (Decrease)
1991-92	\$ 512,907,106	\$ 54,286,534	11.8%	129,245	\$ 3,968	5.6 %
1992-93	553,690,793	40,783,687	8.0%	136,188	4,066	2.5 %
1993-94	579,404,946	25,714,153	4.6%	145,327	3,987	(1.9)%
1994-95	627,995,331	48,590,385	8.4%	156,348	4,017	0.8 %
1995-96	705,347,714	77,352,383	12.3%	166,788	4,229	5.3 %
1996-97	773,935,613	68,587,899	9.7%	179,106	4,321	2.2 %
1997-98	849,169,614	75,234,001	9.7%	190,822	4,450	3.0 %
1998-99	931,208,043	82,038,429	9.7%	203,777	4,570	2.7 %
1999-00	1,029,652,551	98,444,508	10.6%	217,139	4,742	3.8 %
2000-01	1,072,657,733	43,005,182	4.2%	231,125	4,641	(2.1)%
2001-02	1,163,403,949	90,746,216	8.5%	244,684	4,755	2.5 %
2002-03	1,249,699,204	86,295,255	7.4%	255,328	4,894	2.9 %
2003-04	1,350,739,123	101,039,919	8.1%	268,357	5,033	2.8 %
2004-05	1,478,079,958	127,340,835	9.4%	280,796	5,264	4.6 %
2005-06	1,663,853,336	185,773,378	12.6%	291,329	5,711	8.5 %
2006-07	1,811,462,847	147,609,511	8.9%	302,547	5,987	4.8 %
2007-08	1,984,894,552	173,431,705	9.6%	308,745	6,429	7.4 %
2008-09	2,033,407,975	48,513,423	2.4%	311,221	6,534	1.6 %
2009-10 ¹	2,043,420,000	10,012,025	0.5%	309,442	6,604	1.1 %
2010-11 ²	2,059,865,000	16,445,000	0.8%	309,126	6,664	0.9 %

(1) Estimated total

(2) Final Budget

General Operating Budget - 20 Year History

Fiscal Years 1991-92 through 2010-11



General Operating Fund - Ending Fund Balance

The importance of an adequate General Operating Fund balance cannot be overstated. An adequate fund balance provides financial protection to the district to offset lower than budgeted revenues or higher than anticipated operating costs. There are many factors that can cause revenues to decrease and operating costs to increase, many of which are unpredictable. Major reasons for maintaining an ending fund balance include: a reserve for economic uncertainty, a reserve for unanticipated needs, and to maintain bond credit ratings.

The General Operating Fund's ending fund balance is anticipated to decrease by a net \$51.7 million, or 30.9%, due to reductions of the designated portions of the balance. The unreserved, undesignated portion is expected to decrease by \$85,000 in response to revenue shortfalls as the waiver (approved by the Board of Trustees in 2009) is continued for District Regulation 3110. Regulation 3110 requires that an unreserved ending fund balance of not less than 2% of total General Operating Fund revenues be included in the budget. Unreserved ending fund balance is exclusive of inventories and amounts reserved or designated for preexisting obligations.



General Operating Fund - Ending Fund Balance History

For Fiscal Years 2002 Through 2011

Fiscal Year	Total Operating Revenues ¹	Ending Fund Balance Components			Total Ending Fund Balances	Percentage of Total Revenues
		Unreserved - Undesignated	Unreserved - Designated	Reserved		
2001-02	\$ 1,175,407,683	\$ 13,839,963	\$ 12,908,357	\$ 7,561,030	\$ 34,309,350	2.9%
2002-03	1,262,071,080	20,804,923	23,466,295	2,816,413	47,087,631	3.7%
2003-04	1,416,621,270	28,059,022	71,003,971	9,230,555	108,293,548	7.6%
2004-05	1,546,263,153	33,099,717	110,514,856	11,964,650	155,579,223	10.1%
2005-06	1,645,176,834	36,437,527	94,753,437	12,373,569	143,564,533	8.7%
2006-07	1,826,675,650	39,484,749	90,688,195	25,450,339	155,623,283	8.5%
2007-08	1,983,596,379	43,035,412	116,062,634	4,376,483	163,474,529	8.2%
2008-09	2,040,231,632	40,808,506	122,943,664	3,558,623	167,310,793	8.2%
2009-10	1,985,734,207 ²	19,860,000	95,025,000	3,500,000	118,385,000	6.0%
2010-11	1,942,838,000 ³	19,430,000	43,725,000	3,500,000	66,655,000	3.4%

(1) - Total operating revenue excludes the beginning fund balance, transfers into the General Operating Fund, sale of fixed assets, the execution of capital leases, and bond proceeds.

(2) - These estimates were taken from the FY 2009-10 estimated actuals.

(3) - These estimates were taken from the FY 2010-11 Final Budget projections.

The General Operating Fund ending fund balance is comprised of warehouse inventory, amounts committed for obligations, and unspent revenues. Regulation 3110 requires that an unreserved ending fund balance of not less than 2% of total General Fund revenues be included in the budget. A Board waiver is required to adopt a budget that does not meet this requirement. In 2009, the Board approved a waiver to reduce the projected balance requirement to 1% of total revenues. This waiver is for one year only and will require Board approval in any year that the 2% requirement has not been achieved. Unreserved ending fund balance is exclusive of inventories and amounts reserved or designated for preexisting obligations.

General Operating Fund Resources

The General Operating Fund utilizes many sources of financial support to maintain the operations of a school district spanning 8,012 square miles across southern Nevada. The district obtains its revenue from the following sources: state aid, property taxes, local school support taxes, governmental services tax, franchise tax fees, investment income, federal aid, miscellaneous revenues, and ending fund balance from the previous year. Detailed in the General Operating Fund - Estimated Resources illustration are the major sources of revenues.

State Aid

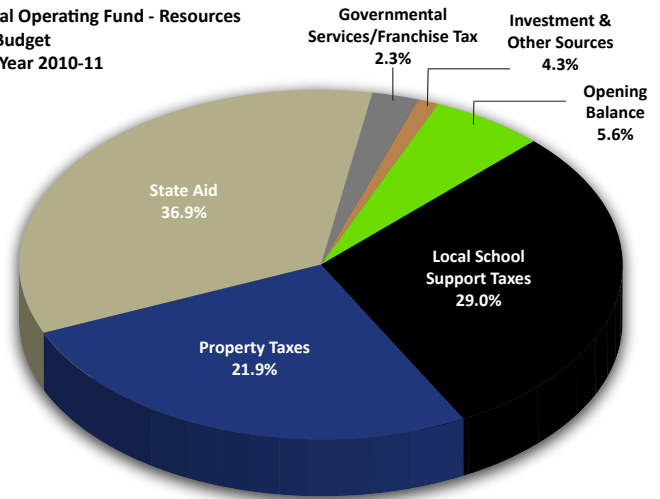
The district will receive almost 37% of its total resources from the state for General Operating Fund operations. The following outline explains the main features of the program for distributing state aid to school districts.

The Nevada Plan for School Finance

The Nevada Legislature has declared that the proper objective of state financial aid to public education is to insure each Nevada child a reasonably equal educational opportunity. Recognizing wide local variations in wealth and costs per pupil, the state supplements local financial ability to whatever extent necessary in each district to provide programs of instruction in both compulsory and elective subjects that offer full opportunity for every Nevada child to receive the benefit of the purposes for which public schools are maintained. The Nevada Revised Statutes (NRS 387.121) set forth that "...the quintessence of the state's financial obligation for such programs can be expressed in a formula partially on a per pupil basis and partially on a per program basis as: state financial aid to school districts equals the difference between school district basic support guarantee and local available funds produced by mandatory taxes minus all the local funds attributable to pupils who reside in the county but attend a charter school." This formula is designated as the Nevada Plan.



General Operating Fund - Resources
Final Budget
Fiscal Year 2010-11



General Operating Fund - Estimated Resources

Fiscal Year 2010-11

Description	Amount	Percentage of Budget
State Aid (Distributive School Account)	\$ 785,560,000	36.9%
Local School Support Taxes (LSST)	616,210,000	29.0%
Property Taxes	465,000,000	21.9%
Governmental Services Tax (GST)	50,100,000	2.3%
Franchise Tax Fees	1,500,000	0.1%
Other County Taxes	2,000,000	0.1%
Federal Aid	300,000	0.0%
Investment Income	5,000,000	0.2%
Miscellaneous Sources:		
Tuitions from full day kindergarten	\$5,200,000	
Indirect costs from categorical grants	4,000,000	
School project contributions	2,500,000	
Rental of facilities	1,700,000	
Tuitions from summer school	1,500,000	
Income from athletic programs	1,200,000	
Tuitions from out-of-state students	200,000	
Proceeds from insurance	200,000	
Other miscellaneous sources	668,000	
	17,168,000	0.8%
Transfers From Other Funds:	66,397,000	3.1%
Ending Fund Balance from Prior Year:		
Reserved	3,500,000	
Designated	95,025,000	
Unreserved	19,860,000	
	118,385,000	5.6%
Total Estimated Resources	\$2,127,620,000	100.0%

The amount of funds provided under the Nevada Plan for Clark County students is computed by multiplying the basic support guarantee per pupil of \$5,036 by the sum of:

- (a) Sixth-tenths of the count of pupils enrolled in pre-kindergarten and kindergarten on the last day of the first month of the school year;
- (b) The count of pupils enrolled in grades 1 – 12 inclusive on the last day of the first school month of the school year.

In addition to the basic support guarantee per pupil, the legislature also establishes funding for state supported special education program units (\$39,768 each). Additional special education units, if necessary, may need to be locally supported.

The 1993 Legislature approved NRS 387.047, which requires all school districts in the state to separately account for all funding received for the instruction of, and the provision of, related services to students with disabilities. This revenue is reported to the state in a separate Special Education Fund but is combined with the regular instructional revenue of the General Fund throughout this document.

In determining the amount to be distributed by the state to school districts, the amount of tax proceeds received by schools from a 2.6 cents local school support sales tax plus the amount received from the one-third public schools operating property tax are deducted. Combining state aid, all of the local school support sales taxes, and one-third of the property tax collections, generate over 74% of the district's General Operating Budget. Since this is an enrollment-driven funding formula, it has the effect of cushioning the district somewhat from economic fluctuations. The computation shown below illustrates that, regardless of how much sales tax or public school operating property tax collections are received, the district should anticipate over \$1.583 billion, or over 74% of the operations budget, to be provided through the Nevada Plan.

Computation of estimated state aid to be received by the district for the current year, based upon projected 4th week school enrollments, is as follows:

1. State basic support:

For pre-kindergarten and kindergarten students (25,950 x .6 x \$5,036)	\$ 78,410,520
For elementary and secondary students (282,611 x \$5,036)	1,423,228,996
For special education units (1,941 x \$39,768)	77,189,688
For special education students not assigned to a grade level (550 x \$5,036)	2,769,800
For "hold harmless" enrollment to equal 2009-10 apportionment (327.6 x \$5,036)	1,649,794
Distributive School Account (DSA) support level	<u>1,583,248,798</u>

2. Less: local contribution

Proceeds from 2.6 cents local school support (sales) tax	(616,210,000)
Proceeds from 1/3 public schools operating property tax	(155,000,000)
Total local contribution	<u>(771,210,000)</u>

3. Adjustments to state share

Elementary counselors	50,000
Non-traditional student allocation	91,202
Contribution from Clark County Redevelopment Agency	(5,400,000)
Capital Projects Funds transfer	(10,000,000)
Charter school revenue adjustment	(11,220,000)
Total adjustments to state share	<u>(26,478,798)</u>

4. State payments to be received in support of district programs **\$ 785,560,000**

Note 1: To provide supplemental funding for the 2009-11 biennial appropriations for K-12 public education (approved by the 2009 Legislature), the district is required to contribute \$10 million annually from its capital funding sources generated from hotel room taxes and real property transfer taxes. This contribution is reflected as an interfund transfer from the Capital Projects Fund to the General Operating Fund.

Property Taxes

Almost 22% of the resources for the district's general operations will be generated from local property tax collections. Property tax collections are based upon the assessed valuations of real and personal property, as provided by the Clark County Assessor, after which reductions are granted for any legislative abatements.

The 2005 Legislature enacted Assembly Bill 489 to provide partial relief abatement from escalating assessments created by previous escalations in the market values of real property. The cap limits each property's valuation increase to no more than 3% above that assessed in the prior tax year on all single-family, owner-occupied residences. All other real property categories are limited to a valuation increase of no more than 8% above that assessed in the prior tax year. All new properties, previously not on the tax rolls, are ineligible for relief abatement. It is estimated that this capping will reduce potential 2011 property tax collections by approximately \$20.8 million, or over 4%.

The total property tax levy, for operating purposes, is 75 cents per \$100 of net assessed value. Under Nevada statutes, school districts may not levy more than 50 cents (2/3) per \$100 of net assessed value of taxable property for the support of public schools, and not more than 25 cents (1/3) per \$100 of net assessed value to complement revenue from State aid funds (see State Aid). The necessary tax rate for repayment of school construction funds and public safety compliance programs (55.34 cents per \$100 of assessed value) is levied in addition to the tax rate for operating expenses (NRS 387.195) and is receipted into the Debt Service Fund.

Of the public schools operating property tax, one-third is included and usually protected from fluctuation by the guarantee of the State Aid distribution formula. The remaining two-thirds is based upon assessed valuations that are determined prior to the inception of the fiscal year. Actual valuations are not realized until October 2010.

The computation of estimated property tax collections is as follows:

Property taxes are received from two types of tax rolls:

- 1. Secured Roll** – Real Property (land and any improvement built thereon) and other personal property (example: house furnishings) secured by the real property. Taxes on the Secured Roll are billed and collected by the County Treasurer.
- 2. Unsecured Roll** – All property not assessed upon the Secured Roll (examples: mobile homes, airplanes, boats, and slide-in campers). Taxes on the Unsecured Roll are billed and collected by the County Assessor.



Assessed valuation at the time of Final Budget adoption

(35% of market value) as of April 8, 2010

\$ 65,758,625,000

Estimated reduction due to legislative tax relief abatements and exemptions

(4,491,958,000)

Adjusted Net Valuation

61,266,667,000

Tax rate for general operating purposes per \$100 of net assessed valuation

0.75

Subtotal

459,500,000

Add: Net proceeds of mines

20,000

Estimated delinquent property tax collections

5,480,000

Estimated Total Property Tax Collections

\$ 465,000,000

Local School Support (Sales) Tax

The 1967 Legislature passed the Local School Support Tax (LSST) law (NRS 374.015). The law imposes, in addition to the sales and use taxes enacted in 1955, a separate tax rate upon the privilege of selling tangible personal property at retail in each county to provide revenues for the school district comprising such county. The 2009 Legislature increased the school support portion of sales taxes by .35% to a total of 2.60% effective July 1, 2009, to supplement state funding of K-12 public education.

Clark County residents (as well as tourists) will pay a total of 8.1% sales tax on all purchases except on food items for home preparation and prescribed medicines. Revenues generated from the 2.6 cents portion (LSST) of the sales tax are earmarked for funding of the State Aid formula. The estimate of local sales taxes generated for school support for 2011 is \$616 million. This amount has been determined from the latest available information on sales tax collections as provided by the Department of Taxation and is subject to revision based upon current economic activity.



It is estimated that 29% of the district's operational resources for 2011 will be generated from the LSST. The entirety of the sales tax is included in the State Aid formula as previously described. As a result of this feature, any increases or decreases in collections generally do not have a direct impact upon the district's budget since the enrollment-driven state payments are adjusted inversely with local school support sales tax receipts. However, during the past three fiscal years, significant fluctuations from preliminary estimates impacted the State's capacity to distribute the full per student DSA "guarantees" and resulted in mid-year reductions of anticipated revenues.

General Operating Fund - History Of Resources

For Fiscal Years 2001-02 Through 2010-11

Year	County Taxes	% of Total	State Sources	% of Total	Federal Sources	% of Total	Other Sources	% of Total	Opening Balances	% of Total	Total Resources
2001-02	\$ 804,668,745	67.7%	\$343,925,320	28.9%	\$ 485,000	0.1%	\$20,953,919	1.8%	\$ 18,305,616	1.5%	\$1,188,338,600
2002-03	850,260,460	65.6%	398,665,294	30.7%	567,255	0.1%	12,984,476	1.0%	34,309,350	2.6%	1,296,786,835
2003-04	964,831,123	65.9%	438,213,334	29.9%	664,296	0.1%	13,341,977	0.9%	47,087,631	3.2%	1,464,138,361
2004-05	1,104,128,669	66.7%	426,066,729	25.7%	574,132	0.1%	15,933,180	1.0%	108,293,548	6.5%	1,654,996,258
2005-06	1,209,620,212	66.8%	416,504,339	23.0%	14,655	0.0%	29,593,890	1.6%	155,579,223	8.6%	1,811,312,319
2006-07	1,274,438,078	64.7%	521,447,659	26.5%	86,952	0.0%	31,249,572	1.6%	143,564,533	7.2%	1,970,786,794
2007-08	1,304,601,148	60.7%	638,610,545	29.7%	547,130	0.1%	49,088,717 ³	2.3%	155,623,283	7.2%	2,148,470,823
2008-09	1,263,951,844	57.4%	666,045,473	30.2%	82,265,377 ²	3.7%	28,162,582	1.3%	163,474,529	7.4%	2,203,899,805
2009-10 ¹	1,248,110,000	57.7%	716,670,000	33.1%	300,000	0.0%	30,854,207 ⁴	1.5%	167,310,793	7.7%	2,163,245,000
2010-11 ¹	1,134,810,000	53.3%	785,560,000	36.9%	300,000	0.0%	88,565,000 ⁵	4.2%	118,385,000	5.6%	2,127,620,000

(1) Projected amounts

(2) Includes \$82,239,829 from the American Recovery and Reinvestment Act.

(3) Includes \$12,308,301 in transfers from other funds.

(4) Includes \$10,000,000 in transfers from other funds.

(5) Includes \$66,397,000 in transfers from other funds.

Governmental Services Tax

Motor vehicle license fees (Governmental Services Taxes) are collected by the State Department of Motor Vehicles based upon the age of the vehicle and returned to the counties from which they are collected (NRS 482.181). It is estimated that the district will receive \$50.1 million during the year. These revenues are volatile due to the instability of new vehicle purchase activity and the increasing age of vehicles currently on the tax rolls.

Franchise Tax

The Franchise Tax is a county tax of 2% levied against the net proceeds of public utilities on that portion of their business operated outside incorporated cities (NRS 709.110). It is estimated that the district will receive \$1.5 million from this source, which has been subject to considerable fluctuation, based upon the profitability of the various utilities. Fortunately, it does not represent a material portion of the district's revenue base.

Investment Income

Investment income is earned by investing district funds until they are needed for payroll or accounts payable purposes. Funds are invested for various lengths of time based upon the need for safety, liquidity, and yield, in that order. It is estimated that the district will earn \$5 million for general operating purposes from its investment activities.

Federal Aid

Revenues from federal sources for the year are estimated to be \$300,000. These sources are subject to substantial fluctuation, based upon the dates of payment from the federal government, therefore, a lump sum estimate process is used in lieu of trending or other techniques.

Miscellaneous Revenue Sources

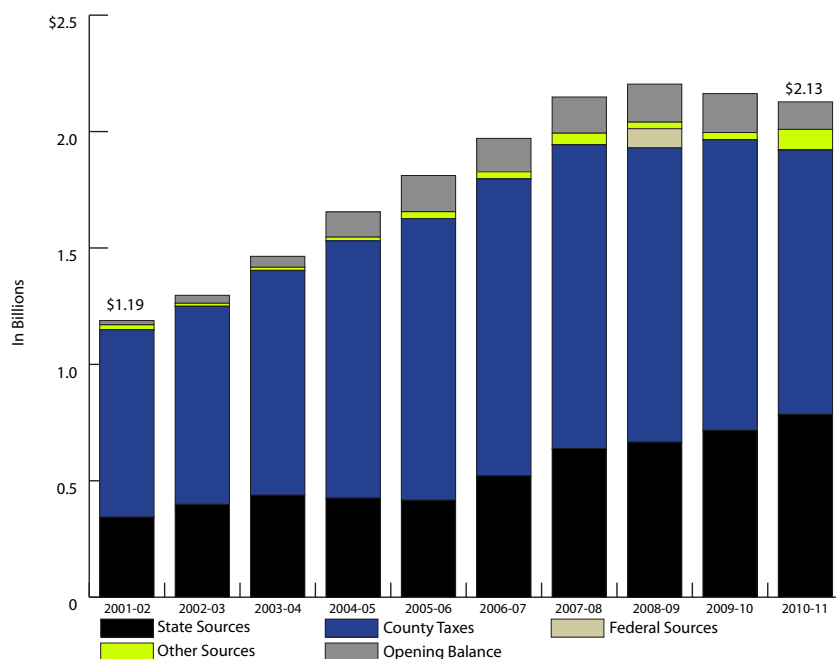
The General Operating Fund serves as the recordkeeping and transactional foundation for district operations. Aside from major revenue sources, such as, state, federal, and major local sources, the miscellaneous sources contains all other minor financial resources within the General Operating Fund. Examples of those resources include: tuition programs, school projects, district facility rentals, athletic programs and other minor sources of revenues. Each source is accounted for separately and maintained within the General Operating Fund. Miscellaneous revenues represent approximately 0.8% of the annual budget for the General Operating Fund.



Ending Fund Balance From Previous Year

Each year, the unused portion of the district's operating budget reverts into the ending fund balance. This balance is then available as a resource in the subsequent year. The purpose of projecting an ending fund balance is to provide a margin against the effects of economic fluctuations and/or revenue collections, and to enable a smooth continuation of essential programs, even though unforeseen financial circumstances may occur. The ending fund balance for 2009-10 is estimated to be \$118.4 million, of which \$3.5 million is reserved for inventories; \$95 million is designated for potential revenue shortfalls, support staff employee group insurance premiums, residual categorical program indirect costs, proceeds from the Clark County Redevelopment Agency, and school carryover of unexpended allocations; and \$19.9 million is unreserved and undesignated.

General Operating Fund - Illustrated History of Resources For Fiscal Years 2001-02 Through 2010-11



General Operating Fund Expenditures

District expenditures must be reported to the Nevada Department of Education in accordance with accounting classifications outlined in the Nevada Financial Accounting Handbook for Local Education Agencies. However, the day-to-day administration of the budget is delegated to the operating administrators in charge of schools and departments. From an operating standpoint, control is typically provided by the operating unit.

Funds for General Operating Fund capital equipment purchases have been removed from individual administrative department budgets. A separate account has been established in Unit 0059, and only high priority equipment requests will be authorized for purchase. With a few exceptions for purchases that had been authorized for inclusion in this budget, all other units' fiscal year 2011 equipment accounts will reflect no appropriations.



General Operating Fund - Appropriation Summary¹

Fiscal Year 2010-11

Description	Amounts	Totals	Percentage of Budget
Regular Programs:			
Instructional Services	\$ 1,009,402,770		
Other Student Support	54,647,952	\$ 1,064,050,722	48.1%
Special Programs:			
Instructional Services	291,086,571		
Other Student Support	31,201,247	322,287,818	14.6%
Vocational Programs:			
Instructional Services	11,178,515		
Other Student Support	549,613	11,728,128	0.5%
Other Instructional Programs:			
Instructional Services	9,555,073		
Other Student Support	3,022,169	12,577,242	0.6%
Total Instructional Programs		1,410,643,910	63.8%
Undistributed Expenditures:			
Student Support	78,603,754		3.6%
Instructional Staff Support	34,700,210		1.6%
General Administration	22,703,222		1.0%
School Administration	174,624,608		7.9%
Central Services	56,181,777		2.5%
Operation & Maintenance of Plant	272,359,511		12.4%
Student Transportation	95,648,008		4.2%
Total Undistributed Expenditures		734,821,090	33.2%
Interfund Transfers Out		1,100,000	0.0%
Ending Fund Balance - Reserved		3,500,000	0.1%
Ending Fund Balance - Designated		43,725,000	2.0%
Ending Fund Balance - Unreserved		19,430,000	0.9%
Total Application of Funds		\$ 2,213,220,000	100.0%

⁽¹⁾ Includes State Class Size Reduction supplemental funds

General Operating Fund - Major Expenditure Areas

For Fiscal Years 2006-07 Through 2010-11

Description	Actual 2006-07	Actual 2007-08	Actual 2008-09	Estimated Actual 2009-10	Final Budget 2010-11	Percentage Change
Salaries and benefits:						
Licensed salaries	\$ 769,183,469	\$ 839,787,494	\$ 870,175,680	\$ 887,214,032	\$ 891,182,880	0.4 %
Licensed benefits	268,444,439	283,694,642	307,269,829	307,275,280	315,754,706	2.8 %
Total licensed staff	1,037,327,908	1,123,482,136	1,177,445,509	1,194,489,312	1,206,937,586	1.0 %
Support salaries	277,360,840	309,629,282	329,001,180	313,309,375	317,632,055	1.4 %
Support benefits	90,279,051	119,351,192	129,100,967	134,392,530	138,765,569	3.3 %
Total support staff	367,639,891	428,980,474	458,102,147	447,701,905	456,397,624	1.9 %
Administrative salaries	97,793,302	104,162,965	108,530,315	113,894,587	107,862,086	(5.3)%
Administrative benefits	31,831,049	31,298,055	35,252,663	35,154,869	33,846,960	(3.7)%
Total administrative staff	129,624,351	135,461,020	143,782,979	149,049,456	141,709,046	(4.9)%
Police salaries	9,862,435	10,352,098	8,984,757	10,921,006	10,973,139	0.5 %
Police benefits	3,177,606	4,309,360	4,763,873	4,253,321	4,347,706	2.2 %
Total police staff	12,940,041	14,661,458	13,748,630	15,174,327	15,320,845	1.0 %
Total salaries and benefits	1,547,832,191	1,702,585,088	1,793,079,266	1,806,415,000	1,820,365,101	0.8 %
Purchased services:						
Instructional materials	74,964,507	76,860,656	56,908,970	57,295,000	67,608,307	18.0 %
Transportation	20,039,309	14,018,630	20,876,300	22,190,000	9,365,481	(57.8)%
Utilities, postage, property liability	74,009,818	87,083,920	78,659,242	78,700,000	96,590,178	22.7 %
Other expenditures	78,793,151	97,867,902	80,626,116	77,040,000	65,935,933	(14.4)%
Capital outlay	8,083,571	6,478,356	3,258,081	1,780,000	-	(100.0)%
Debt service	7,740,300	-	-	-	-	0.0 %
Total expenditures	\$1,811,462,847	\$1,984,894,552	\$2,033,407,975	\$2,043,420,000	\$2,059,865,000	0.8 %
Expenditures per student	\$ 6,193	\$ 6,648	\$ 6,760	\$ 6,833	\$ 6,895	0.9 %

The district currently has 16,316.16 FTE licensed employees, 8,054.09 FTE support staff/police positions, and 1,116.17 FTE administrator positions budgeted within the General Operating Fund. The distribution of these employees in district positions is as follows:

General Operating Fund - Full Time Equivalent Employees

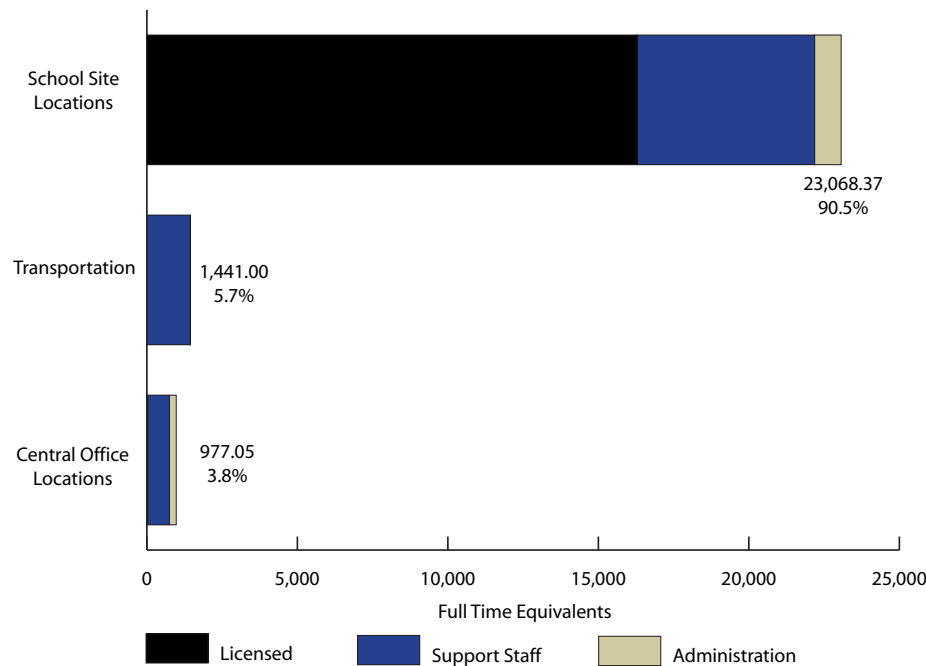
Fiscal Year 2010-11

Description	Licensed	Employees Support/Police ¹	Administration	Total Employees	Percent
School Locations:					
Instructional Classroom	14,838.04	1,508.71	-	16,346.75	64.1%
Media, Counseling, and Health Services	1,450.62	435.00	46.72	1,932.34	7.6%
School Administration	-	1,373.55	798.00	2,171.55	8.5%
Custodial and Maintenance	-	2,579.73	38.00	2,617.73	10.3%
Total School Locations	16,288.66	5,896.99	882.72	23,068.37	90.5%
Classroom Support:					
Driver and Bus Maintenance Personnel	-	1,436.00	5.00	1,441.00	5.7%
Central Office Locations:					
Instructional Support and Administration	13.00	118.77	69.60	201.37	0.8%
Maintenance, Personnel, and Business Services	13.00	473.45	99.15	585.60	2.3%
Superintendent and Staff	1.50	128.88	59.70	190.08	0.7%
Total Central Office Locations	27.50	721.10	228.45	977.05	3.8%
Grand Total	16,316.16	8,054.09	1,116.17	25,486.42	100.0%

(1) FTE reflects 9-, 10-, 11-month support staff as percentages of full FTE's. See conversion table in the Explanation of the Expenditures of the Operating Budget.

General Operating Fund - Staffing Distribution

Fiscal Year 2010-11



General Operating Fund - Costs Per Pupil (Weighted Enrollment)

For Fiscal Years 2006-07 Through 2010-11

Description	Actual 2006-07	Actual 2007-08	Actual 2008-09	Estimated 2009-10	Final Budget 2010-11	2009-10 vs. 2010-11	
						\$ Change	% Change
Instructional Expenditures:							
Regular instructional	\$3,003.23	\$3,232.15	\$3,181.43	\$3,193.86	\$3,275.36	\$81.50	2.6%
Special instructional	869.73	944.81	1,032.28	1,051.03	1,078.86	27.83	2.7%
Vocational instructional	26.84	27.08	31.56	26.92	39.26	12.34	45.8%
Other instructional	36.87	36.33	29.67	36.41	42.10	5.69	15.6%
Total Instructional	3,936.67	4,240.37	4,274.94	4,308.22	4,435.58	127.36	3.0%
Undistributed Expenditures:							
Student support	215.43	230.87	243.72	254.06	263.13	9.07	3.6%
Instructional staff support	76.16	102.34	112.27	117.20	116.16	(1.04)	(0.9)%
General administration	82.61	95.98	93.43	59.52	76.00	16.48	27.7%
School administration	552.11	585.14	619.93	621.62	584.55	(37.07)	(6.0)%
Central services	209.28	235.36	192.04	188.09	188.07	(0.02)	-%
Operation and Maintenance of plant	752.83	826.78	850.08	876.02	911.72	35.70	4.1%
Student transportation	314.06	331.42	373.21	374.68	320.18	(54.50)	(14.6)%
Capital outlay	27.64	0.16	-	33.44	-	(33.44)	(100.0)%
Debt service	26.46	-	-	-	-	-	-
Total Undistributed	2,256.58	2,408.05	2,484.68	2,524.63	2,459.81	(64.82)	(2.6)%
Total Expenditures Per Student	\$6,193.25	\$6,648.42	\$6,759.62	\$6,832.85	\$6,895.39	\$62.54	0.9%
Total Weighted Enrollment ¹	292,489.6	298,551.6	300,816.6	299,058.6	298,731.0	(327.6)	(0.1)%
Total Expenditures	\$1,811,462,847	\$1,984,894,552	\$2,033,407,975	\$2,043,420,000	\$2,059,865,000	\$ 16,445,000	0.8%

(1) Represents the 4th week enrollment with kindergarten and pre-kindergarten counts multiplied by .6 and excludes out-of-state students transferred into Nevada.

General Operating Fund - Projected Budget**For Fiscal Year 2010-11 Through 2013-14****Fund Expenditure Appropriations by Major Object**

Description	2010-11 Budget	2011-12 Projected	2012-13 Projected	2013-14 Projected	Growth Rate
Revenues:					
Property taxes	\$ 465,000,000	\$ 490,000,000	\$ 515,000,000	\$ 540,000,000	4.9%
Local school support taxes	616,210,000	620,000,000	625,000,000	630,000,000	0.8%
Other local revenues	75,568,000	74,800,000	79,800,000	84,800,000	6.3%
State sources	785,560,000	790,000,000	800,000,000	810,000,000	1.3%
Federal sources	300,000	200,000	200,000	200,000	0.0%
Total Revenues	1,942,638,000	1,975,000,000	2,020,000,000	2,065,000,000	2.2%
Expenditures:					
Salaries	1,327,650,160	1,330,000,000	1,335,000,000	1,355,000,000	1.5%
Employee benefits	494,674,941	500,000,000	505,000,000	515,000,000	2.0%
Purchased services	81,761,467	75,000,000	78,000,000	82,000,000	5.1%
Supplies	141,264,568	120,000,000	124,000,000	130,000,000	4.8%
Property & equipment	9,982,841	8,000,000	6,000,000	6,000,000	0.0%
Other expenditures	4,531,023	2,355,000	2,000,000	2,000,000	0.0%
Total Expenditures	2,059,865,000	2,035,355,000	2,050,000,000	2,090,000,000	2.0%
Excess (Deficiency) of Revenues over Expenditures	(117,227,000)	(60,355,000)	(30,000,000)	(25,000,000)	
Other Sources and (Uses):					
Proceeds from insurance	200,000	200,000	200,000	200,000	
Transfers to other funds	(1,100,000)	(1,500,000)	(1,500,000)	(1,500,000)	
Transfers from other funds	66,397,000	25,000,000	25,000,000	25,000,000	
Total Other Sources and (Uses):	65,497,000	23,700,000	23,700,000	23,700,000	
Opening Fund Balance - July 1	118,385,000	66,655,000	30,000,000	23,700,000	
Ending Fund Balance - June 30	\$ 66,655,000	\$30,000,000	\$23,700,000	\$22,400,000	
Fund Balance:					
Reserved	\$ 3,500,000	\$ 3,000,000	\$ -	\$ -	
Designated	43,725,000	7,250,000	3,500,000	1,750,000	
Unreserved/undesignated	19,430,000	19,750,000	20,200,000	20,650,000	
Total Fund Balance	\$ 66,655,000	\$ 30,000,000	\$ 23,700,000	\$ 22,400,000	

The following pages include an explanation for the functions and commitment items found in the General Operating Fund Budget and the General Operating Fund Budget by Operating Unit listed in Division order.

Description of Functions

This dimension is used to describe the functional activity for which a service or material object is acquired. The functions are classified into five areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction, and Debt Service. Functions are further classified into sub-functions.

Function	Description
<i>Instructional Services</i>	
1000	Instructional Services. This function includes the activities dealing directly with the interaction between teachers and students. These expenditures can be identified as being directly related to instruction of students in a learning situation. Teacher salaries, teacher assistant salaries, purchased services essential to the subject taught, and equipment, furniture, and supplies directly related to instruction are examples of the expenditures that are included.
<i>Support Services</i>	
2100	Student Support Services. This function accounts for activities designed to assess and improve the well-being of students and to supplement the teaching process. The costs necessary to manage and provide guidance, health, psychological, and nursing services, in addition to assessing and testing students with respect to career and educational opportunities, are recorded here. Salaries and benefits of personnel, purchased services, office supplies, and equipment are examples of included cost items.
2200	Instructional Staff Support Services. This function accounts for activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. It includes responsibilities in such areas as curriculum supervision, in-service education for professional personnel, and supplies and equipment to support the instructional program. This function also embraces the preparation, maintenance, and distribution of library and media resources used to support instruction.
2300	General Administration Support Services. This function covers those activities concerned with establishing and administering policy essential for the operations of the entire district. It includes responsibilities in such areas as the Board of School Trustees and the offices of the superintendent and region superintendents. Costs include staff salaries and benefits, purchased services, supplies, and equipment to support general administration.
2400	School Administration Support Services. This function covers those activities which have the purpose of directing, managing, and supervising a school. It includes the principal, assistant principal, dean, and other administrative and clerical staff. Costs necessary to provide personnel, purchased services, supplies and equipment to manage and operate a school are classified in this function.
2500	Central Administration Support Services. This function covers those activities that support administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology. Costs include staff salaries, purchased services, supplies, and equipment to support these activities.
2600	Operation and Maintenance of Plant Services. This function accounts for those activities concerned with keeping the physical plant open, comfortable, and safe for use, and with keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.
2700	Student Transportation Services. This function covers the costs of conveying students to and from school as directed by state and federal law. This includes transportation between home and school as well as trips to school-related activities. Costs related to the operation, service, and maintenance of vehicles used to transport students are classified in this function.
2900	Other Student Support Services. This function covers all other support services not classified elsewhere.

Description of Functions - Continued

Function	Description
<i>Operation Of Non-Instructional Services</i>	
3100	Child Nutrition Services. This function encompasses those activities which have as their purpose the management of the food services program of the school or school system, and serving of regular and incidental meals, lunches, breakfasts, or snacks in connection with school activities. It includes directing and managing food services, preparing and serving food, operating kitchen equipment, and storage of food and equipment.
<i>Facilities Acquisition And Construction</i>	
4100	Land Acquisition Services. This function records activities concerned with initially acquiring and improving land.
4200	Land Improvement Services. This function records activities concerned with making permanent improvements to land, such as grading, fill, and environmental remediation.
4300	Architectural and Engineering Services. This function records activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities that may or may not result in additions to the district's property.
4500	Building Acquisition and Construction Services. This function records activities concerned with buying or constructing buildings.
4600	Site Improvement Services. This function records activities concerned with making non-permanent improvements or enhancements to building sites. These improvements include fencing, walkways, tunnels, and temporary landscaping.
4700	Building Improvement Services. This function records activities concerned with building additions and with installing or extending service systems and other built-in equipment.
4900	Other Facilities Acquisition and Construction Services. This function records activities that cannot be classified above.
<i>Debt Service</i>	
5000	Debt Service. This function records activities related to servicing the long-term debt of the district, including payments of principal, interest, and other debt issuance costs.

Description Of Commitment Items (Objects)

This dimension is used to describe the service or commodity obtained as the result of a specific expenditure. There are 11 major categories used by the district to identify objects.

5116	Personnel Services Salaries - Licensed Staff
	Amounts paid to licensed employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.
5117	Personnel Services Salaries – Support Staff
	Amounts paid to support staff employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.



Description Of Commitment Items (Objects) - Continued

5118	Personnel Services Salaries – Administrative Staff
	Amounts paid to the administrative category of employees in the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.
5210-5295	Employee Benefits
	Amounts paid by the district on behalf of employees. These amounts are not included in the gross salary but are in excess of that amount. Such payments are fringe benefit payments, and while not paid directly to employees, nevertheless are part of the cost of personnel services. These payments include those to the Public Employees' Retirement System, Federal Insurance Contributions Act (FICA), State Unemployment Insurance, Group Insurance, Workers' Compensation, and Medicare.
5300	Professional and Technical Services
	Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.
5400	Purchased Property Services
	Services purchased to operate, repair, maintain, and rent property owned and/or used by the district. These services are performed by persons other than district employees. These include water, sewer, and disposal services.
5500	Other Purchased Services
	Amounts paid for services rendered by organizations or personnel not on the payroll of the district other than professional and technical services or property services. These include insurance (other than employee benefits), telephone, advertising, and tuition.
5600	Supplies
	Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. These include gas (heat), electricity, gasoline, books and periodicals, and audiovisual materials.
5700	Property/Equipment
	Expenditures for the acquisition of fixed assets, including expenditures for land or existing buildings and improvements of grounds, initial equipment, and replacement of equipment.
5800	Other Expenses
	Amounts paid for goods and services not otherwise classified in preceding categories.
5900	Other Uses of Funds
	This series of codes is used to classify transactions which are not properly recorded as expenditures to the district but require budgetary or accounting control. These include redemption of principal on long-term debt or fund transfers.

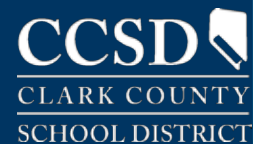


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Division and Departmental Operating Budgets

In this sub-section, operational budgets include financial details of divisions and departments that maintain the operational day-to-day activities in support of the district's core mission. Each operational budget area includes mission statements, fiscal goals, performance measures, and staffing trends.



Budget Cost Centers Within Divisions	74
Board of School Trustees.....	76
Office of the Superintendent	78
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Education Services Division.....	94
Curriculum and Professional Development Division	98
Finance and Operations Division.....	101
Facilities Division	109
Human Resources Division.....	113
Technology and Information Systems Services Division.....	116
Vegas PBS.....	119



Budget Cost Center Groups within Divisions**Fiscal Year 2010-11****Cost Center Groups****Cost Center Groups****Board of School Trustees & Superintendent Cost Center Groups**

002	Board of School Trustees		
001	Superintendent		
003	Office of the General Counsel	055	Assessment and Accountability
005	Development and Innovation	121	Testing and Assessment
007	Diversity and Affirmative Action	008	Office Of Government Affairs
053	Internal Audit	012	Communications Office
156	School Police and Security	133	Community and Government Relations
657	Campus Security Systems	145	School-Community Partnership Program

Instruction Cost Center Groups

100	Deputy Superintendent - Instruction		
103	Area Service Center 1	580	Superintendent's Schools Division
106	Area Service Center 2	049	Edison Partnership Schools
105	Area Service Center 3	114	Moapa Valley School Farm & Nursery
102	Area Service Center 4		

Student Support Services Division Cost Center Groups

135	Deputy Superintendent - Student Services	137	Grants Development and Administration
044	Special Education Services	164	Academic Support and Community Services
122	English Language Learners Programs	663	Special Education Extended School Year
130	School Based Special Education Services	842	Homebound Services

Education Services Division Cost Center Groups

151	Associate Superintendent - Education Services		
128	Education Services	792	South Behavior Junior/Senior High School
152	Alternative Programs For Rural Schools	844	Child Haven Juvenile Home
220	Biltmore Continuation Junior/Senior High School	877	Burk Horizon/Southwest Sunset
439	Peterson Behavior Junior/Senior High School	878	Global Community High School
664	Alternative Education Summer School	879	Academy For Individualized Study
720	Southwest Behavior Junior/Senior High School	880	Washington Continuation Junior High
773	Jeffrey Behavior Junior/Senior High School	888	Cowan Behavior Junior/Senior High School

Budget Cost Center Groups within Divisions - Continued

Cost Center Groups		Cost Center Groups	
Curriculum & Professional Development Division Cost Center Groups			
110	Curriculum and Professional Development	116	Secondary Fine Arts
111	Student Activities	119	Orchestra Program
112	Interscholastic Athletics	662	Secondary Summer School
113	Career and Technical Education		
Finance And Operations Division Cost Center Groups			
050	Deputy Superintendent/Chief Financial Officer	011	Graphic Arts Center
006	Employee - Management Relations	070	Purchasing and Warehousing
593	Demographics, Zoning, and GIS	767	Risk Management Department
052	Budget Department	650	Facilities and Bond Fund Financial Management
060	Accounting Department	026	Real Property Management
091	Transportation Department	953	Food Services Department
Facilities Division Cost Center Groups			
020	Associate Superintendent - Facilities	025	Landscaping and Grounds
021	Energy Conservation	029	Environmental Compliance
023	Maintenance Department	589	Special Projects
024	Operations Department		
Human Resources Division Cost Center Groups			
031	Chief Human Resources Officer		
032	Support Staff Personnel Services	042	Elementary Licensed Personnel
033	Administrator & Teacher Development	043	Secondary Licensed Personnel
036	Support Staff Training	046	School-based Support Personnel
040	Admin Personnel and School Site Administrators		
Technology And Information Systems Services Division Cost Center Groups			
056	Technology and Information Systems Services	063	Technical Resources
054	Networking Services	190	Telecommunications Services
057	User Support Services	009	Employee Business Training
058	Central Information Services		
Vegas PBS Cost Center Groups			
140	Vegas PBS	603	Distance Learning

Board of School Trustees

Cost Center Groups

002 Board of School Trustees

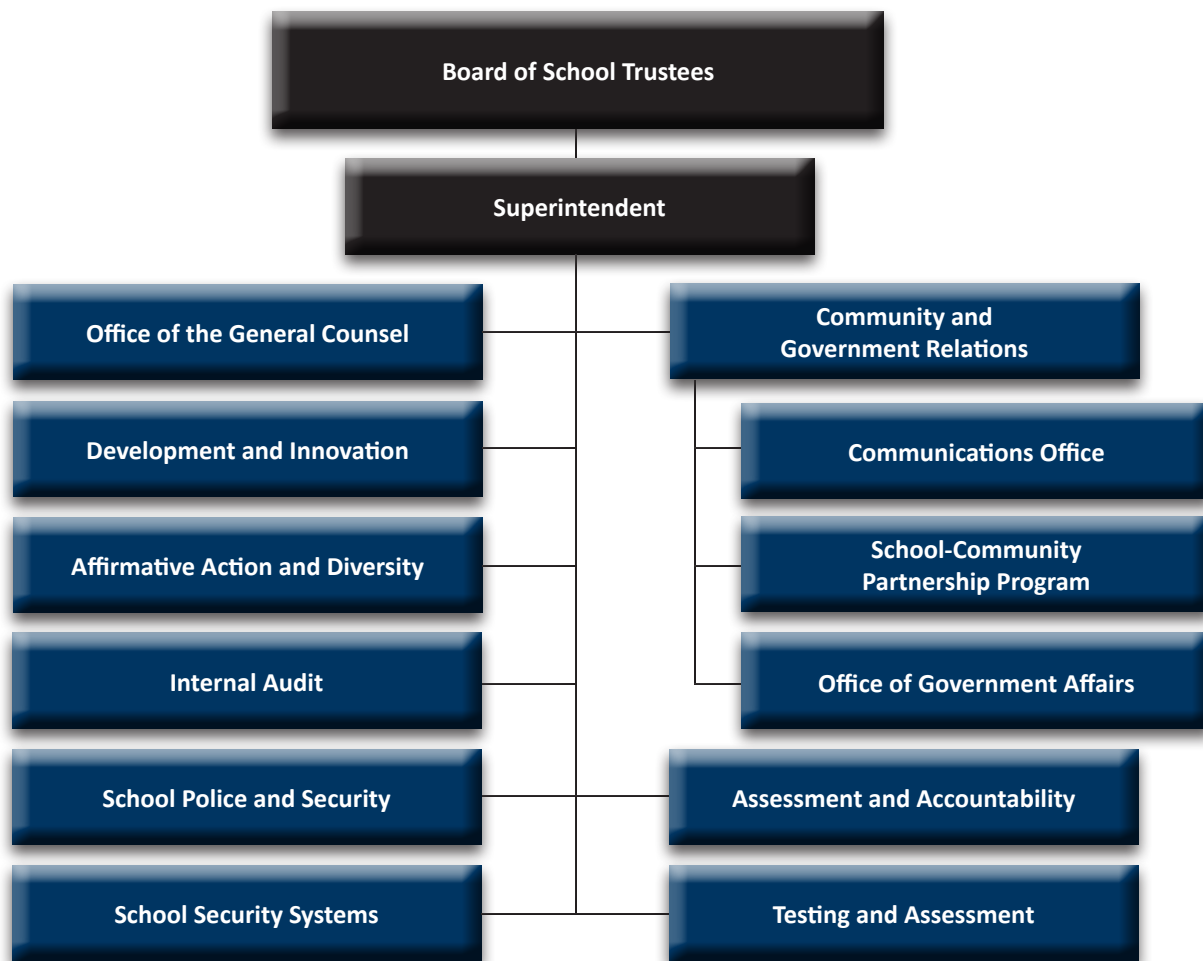
Superintendent

Cost Center Groups

001 Office of the Superintendent
 003 Office of the General Counsel
 005 Development and Innovation
 007 Affirmative Action and Diversity
 053 Internal Audit
 156 School Police and Security
 657 School Security Systems

Cost Center Groups

008 Office of Government Affairs
 012 Communications Office
 133 Community and Government Relations
 145 School-Community Partnership Program
 055 Assessment and Accountability
 121 Testing and Assessment



Board of School Trustees

Vision Statement

Clark County School District students have the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically and participate in democracy.

Services:

The Board of School Trustees (the Board), Cost Center Group 002, as authorized by Chapter 386 of the Nevada Revised Statutes, is comprised of seven members, each elected to four-year terms and representing a different geographic region of Clark County. The Board elects a president, vice president, and clerk annually from among its members and currently schedules two regular meetings per month, as well as special meetings as needed. The Board adopted a governance method that allows the Board to focus its policies on issues that direct the overall goals of the district or the vision of public education in the County.



The Board has set a vision that directs the superintendent to ensure that students will have the knowledge, skills, attitudes, and values necessary to achieve academically, prosper economically, and participate in democracy. In addition to setting the vision, there is an ongoing, rigorous monitoring system in place and an annual formal evaluation of the superintendent and the district.

Throughout the year, trustees link with the community by conducting Community Linkage meetings to gather input on their educational goals. Additionally, each trustee hosts a Parent Advisory Committee (PAC), or Community Education Advisory Board (CEAB) meeting that promotes communication between parents, trustees, and the community as a whole.

The Board is dedicated to providing the leadership necessary for students to accomplish their education goals and securing financial resources for the district to ensure student success is an ongoing priority. The budget includes salaries for staff, regular operational expenses for the department, and compensation.

Fiscal Year 2009-10 Accomplishments:

- Hosted four "School Matters" shows on Vegas PBS with topics that included discussion on students returning back to school from summer break, legislative issues, teacher hiring, homeless students, parent involvement, the High School Proficiency Exam, graduations rate, and budget cuts
- Hosted three Community Linkage meetings with discussions on drop-out prevention, Policy Governance and keeping kids in school
- Held over 30 public input meetings for members of the public that allowed for their input on the selection of a new superintendent

Fiscal Year 2010-11 Objectives:

- Hire a new superintendent of schools
- Continue implementation of the Board's Strategic Planning Goals and Objectives
- Continue to enhance the functions of the audit committee
- Use Community Linkage meetings as well as the Board's call-in show "School Matters" on Vegas PBS as a public outreach tool

Board Of School Trustees Allocations

For Fiscal Years 2008-09 Through 2010-11

Description	Staff	2008-09 Actuals	Staff	2009-10 Amended Final Budget	Staff	2010-11 Final Budget	2009-10 vs. 2010-11	
		Amount		Amount		Amount	Amount	Percent
Admin / prof tech	1.00	\$ 78,126	1.00	\$ 89,836	1.00	\$ 86,136	\$ (3,700)	(4.1)%
Support staff	5.00	304,736	4.00	270,394	4.00	285,456	15,062	5.6 %
Benefits	-	124,516	-	103,219	-	105,898	2,679	2.6 %
Purchased services	-	76,322	-	135,640	-	118,640	(17,000)	(12.5)%
Supplies	-	36,650	-	39,900	-	39,400	(500)	(1.3)%
Other	-	27,400	-	28,560	-	28,560	-	- %
Total	6.00	\$ 647,749	5.00	\$ 667,549	5.00	\$ 664,090	\$ (3,459)	(0.5)%

Office of the Superintendent

Mission Statement

To create an environment where students, parents, educators, and the community foster achievement

Services:

Office of the Superintendent, Cost Center Group 001, The Superintendent is the Chief Executive Officer of the district and is appointed by the Board of School Trustees. In turn, the Deputy Superintendent of Instruction, Chief Financial Officer, and specific divisions and departments such as the Office of the Chief of Staff, Office of the General Counsel, Diversity and Affirmative Action Office, Chief of School Police, Community and Government Relations, and Assessment, Accountability, Research and School Improvement report to and are evaluated by the Superintendent who is responsible for implementing the Board's policies and directions. In addition, the Superintendent is the liaison to the Public Education Foundation.

The Office serves all of Clark County, which encompasses an area of 8,012 square miles and includes both metropolitan and rural areas. With over 309,000 students, 38,000 full-time, part-time, temporary, and substitute employees, and 357 schools, the district is the fifth-largest school district in the United States.



Superintendent

Fiscal Year 2009-10 Accomplishments:

- Endured almost \$500 million in funding reductions through prudent management of resources, effective bargaining with employee groups, and projection of conditions, which minimized the loss of programs for students and loss of jobs for employees
- Graduation rate increased by 3%
- Five new schools scheduled to open during 2010-11 marking the end of the new construction component of the 1998 Capital Improvement Program (CIP). School renovations and upgrades funded by the 1998 CIP will continue.
- Distance Education and Vegas PBS Center fully operational
- Continued to refine the Quality Assurance Framework (QAF) indicators to ensure direct alignment to the Ends statements in accordance with Board Policy Governance
- Expanded the school empowerment program from 14 schools to 17
- Secured a site for the northwest satellite transportation facility
- Opened the West Career and Technical Academy (CTA) expanding CTAs throughout the district
- Number of students taking Advanced Placement (AP) courses, AP exams, and the first-time pass rate on proficiency exams steadily increased
- The Office supports the ISO 9001:2008 management system. Four divisions and 26 departments are certified to this international standard.
- Results from the annual district-wide survey of parents, students, and staff are very favorable in many key areas. Questions were broadly categorized under the elements of the Climate, Academics, and Participation (CAP) initiative. All three survey populations showed increased or continued high levels of satisfaction in the following areas:
 1. Climate: safe environment; clean environment; adequate facilities; fair treatment of students; enthusiasm/excitement for learning; responsible citizenship
 2. Academics: high academic expectations; emphasis on reading, writing, math; opportunities to study other subjects; special needs program availability; academic progress communication; academic assistance opportunities; student technology use
 3. Participation: staff accessibility for parents and students; feeling welcome at schools; extra-curricular opportunities

Fiscal Year 2010-11 Objectives:

- Collaborate with state policymakers, community, Board of School Trustees, and staff in addressing revenue shortfalls while protecting the district's core mission to educate students
- Implementation of strategies that reduce the dropout rate and increase the quality and number of high school graduates
- Increase the number of empowerment schools from 17 to 30 and continue incremental expansion of the program
- Ensure a smooth transition of all elementary schools from the year-round to nine-month calendars
- Increasing opportunities for school choice through magnet programs, empowerment schools, and open enrollment programs
- Apply the QAF indicators in direct alignment to the Ends statements in accordance with Board Policy Governance at the school, area, and district levels.
- Expand local, state, and national partnerships to promote collaboration for education as federal dollars shift from entitlement programs to competitive grants
- Continue to foster a collaborative working environment for all employee groups
- Continue district-wide survey of students, parents, and staff to support continuous improvement

Office of the General Counsel, Cost Center Group 003, provides advice and representation on all legal matters in both state and federal courts, and before a variety of administrative agencies involving such topics as workers' compensation claims and appeals, unemployment hearings, disputes before Nevada's Employee-Management Relations Board, and administrative arbitrations with the various labor organizations which represent district employees. Additionally, the Office provides advice and counsel to staff and administration on a broad variety of issues faced daily by schools and the central office.

When demands for legal services exceed in-house capability, the Office contracts for additional legal services. Purchased services expenditures reflect those amounts reserved for contracted litigation support when it is impractical for in-house counsel to provide representation.

**Fiscal Year 2009-10 Accomplishments:**

- **Litigation:** The Office defended and resolved 80 lawsuits litigated in various courts including the United States Supreme Court, 9th Circuit Court of Appeals, federal district court in Nevada, the Nevada Supreme Court, state district courts, and various specialty courts, regarding a broad range of claims in such areas as civil rights, tort claims, commercial disputes, bankruptcy actions, construction claims, and employment disputes. The Office recovered in excess of \$100,000 in auto liability, workers compensation, property damage, and other miscellaneous claims on behalf of the district.
- **Administrative Law:** The Office represented the district and resolved 76 labor arbitrations with various employee groups, and conducted numerous investigations, evidentiary hearings, employee suspension hearings, student expulsion review hearings, and employment screens. The Office represented the district in formal hearings regarding Workers Compensation, Unemployment Compensation, labor disputes before Nevada's Employee-Management Relations Board, civil rights claims and investigations before the federal and state Office of Civil Rights, and reviewed and advised on numerous disciplinary documents, evaluations, and employment of probationary employees in support of collective bargaining agreements.
- **Advice and Counsel:** Recognizing the advantage of having in-house legal counsel who understand the organization, education laws, and district regulations and policies which apply to school activities, the Office has daily contact with schools and central office, and handled thousands of requests for legal advice on such topics as child custody, student records, protection orders, reports to child protective services, trespassing disruptive persons, subpoenas, school commercial contracts, fundraising, magnet lottery and desegregation issues, bid protests, education records, copyright, charter schools, special education, public records, and collective bargaining. The Office also participated in the legislative process by providing legal analysis and testimony. Counsel provided over 50 presentations to various groups of administrators, staff, parents, and elected officials on common legal problems and issues; provided two state-wide education law seminars to 200 participants, and provided support to students by judging numerous moot court competitions and participating in other law related educational activities in schools.

Fiscal Year 2010-11 Objectives:

- Minimize the financial impact of claims and litigation against the district
- Maximize participation in district operational and employment planning in order to anticipate legal issues, thereby reducing the need for reactive legal services
- Maximize preventive law programs and inform administration regarding new legal developments

Development and Innovation Department, Cost Center Group 005, through partnership and collaboration with the Public Education Foundation, provides support through public and private sector funding for projects and initiatives that produce measurable outcomes and improved results and can be identified and documented as best practices. The Department, in collaboration with the Public Education Foundation, provides administrators and teachers with the opportunity to test new ideas, forge strategic alliances, and establish pilot programs that encourage the highest standard of performance.

Fiscal Year 2009-10 Accomplishments:

- Expanded the We R Community program to nine high schools
- Increased the number of Clark County Reads programs – enhanced four libraries, served 37 schools with Reading is Fundamental (RIF), placed reading partners in over 100 elementary schools, and expanded Reach Out and Read to 13 medical clinics
- Continued the expansion of the Teacher EXCHANGE™ with teachers receiving over 138,000 items, including almost 4,000 items online
- Partnered with three local nonprofit agencies leveraging resources to benefit children and community
- Awarded 290 scholarships to graduating high school seniors valued at \$565,350

Fiscal Year 2010-11 Objectives:

- Continue the expansion of We R Community to additional high schools
- Continue building service learning and volunteerism in the We R Community program
- Pursue additional scholarship opportunities and follow-up of high school graduates
- Continue to establish partnerships with local nonprofits to leverage resources
- Pursue public and private resources to support best practices, innovation, and effective research and development activities

Development and Innovation Department

Performance Measures	2007-08	2008-09	2009-10
New book distributed to students	103,000	110,000	119,000
Scholarships awarded	\$826,800	\$837,211	\$565,350
Volunteer hours logged by We R Community students from 9 classes	-	-	2,601

Affirmative Action and Diversity, Cost Center Group 007, is charged with the responsibility of handling complaints and issues related to the enforcement of Title VI and Title VII of the Civil Rights Act of 1964, the Civil Rights Act of 1991, the Americans with Disabilities Act of 1990, the ADA Amendments Act of 2008, the Age Discrimination Act of 1975, Section 504 of the Rehabilitation Act of 1973, and Title IX of the Education Amendment of 1972. The Center investigates complaints and inquiries from staff and employment applicants who feel discriminated against in the areas of race, color, creed, sex (including harassment), marital status, national or ethnic origin, age (40 and over), and disability. In addition, a number of reports are compiled and issued relative to the age, sex, race, and ethnic composition of the workforce to include unified administration, licensed personnel, and support staff. The Center also annually prepares and distributes a detailed report on student enrollment by race, sex, and ethnicity. Also, the Center monitors all employment hiring activities relevant to maintaining a workforce that reflects the cultural diversity makeup of the community served.



Fiscal Year 2009-10 Accomplishments:

- Investigated and responded to 19 formal employee/applicant complaints filed with Nevada Equal Rights Commission (NERC)
- Investigated and responded to 15 formal employee/applicant complaints filed with the Equal Employment Opportunity Commission (EEOC)
- Investigated and made decisions on 99 requests for reasonable accommodations made by disabled/injured employees for accommodations under the Americans with Disabilities Act (ADA)
- Investigated and brought resolution to 84 internal employee complaints/inquiries filed running the gamut of sex, age, race, harassment/discrimination, unprofessional conduct, personality conflicts, and other issues
- Prepared 15 reports pertinent to the student enrollment and employee workforce

Fiscal Year 2010-11 Objectives:

- Investigate and respond to formal employee/applicant complaints filed with NERC
- Investigate and respond to formal employee/applicant complaints filed with EEOC
- Investigate and make decisions on disabled/injured employees' requests for reasonable accommodations under the ADA
- Continue to investigate and bring resolution to internal complaints/inquiries filed regarding sex, age, race, harassment/discrimination, unprofessional conduct, personality conflicts and other issues
- Prepare and issue major annual reports analyzing the status of student enrollment and employee workforce

Performance Measures	2007-08	2008-09	2009-10
Number of district employees	32,467	32,077	31,140
Number of cases filed (all categories)	275	300	323
Number of cases closed/resolved	237	275	299

Internal Audit Department, Cost Center Group 053, provides assurances to administration and the Board of School Trustees that the district's operations and functions are adequately controlled, effective, efficient, and being carried out in accordance with applicable policies, plans, and regulations. The Department makes recommendations for improvement and provides impetus to administration to correct any weaknesses and discrepancies revealed by its examinations. The Department performs audits in accordance with an audit plan approved by the Chief of Staff, with such plans and general results of audits being periodically reviewed by the Superintendent or his designee, and the audit committee of the Board. The plan includes audits of any district related activities.

**Fiscal Year 2009-10 Accomplishments:**

- Conducted 110 school audits, 13 gate receipt audits, and 15 operational or construction-related audits, as well as responded to numerous requests for audits
- Participated in training sessions for school administrators, bankers, and office managers
- Coordinated and participated in the ISO quality management system process audits and new auditor trainings
- Evaluated eight charter school's financial compliance of state requirements and provided requested support to charter schools, as part of the charter school evaluation team
- Provided two UNLV student interns with practical on-the-job internal audit experience

Fiscal Year 2010-11 Objectives:

- Conduct over 90 school audits, 10 gate receipts audits, and 11 operational or construction-related audits.
- Respond to requests for audits as resources allow
- Participate in training administrators and school bankers as requested
- Continue to assist management to improve overall school audit results
- Coordinate and participate in the ISO quality management system auditor trainings and process audits
- Evaluate charter schools as part of the charter school evaluation team
- Provide UNLV student interns with practical on-the-job internal audit experience

Performance Measures	2007-08	2008-09	2009-10
School Audit Reports	96	137	110
Construction/Department Audits/Follow-ups	11	10	15
Gate Receipt Audits	11	13	13

Assessment and Accountability, Cost Center Group 055, includes the departments of Accountability, Instructional Data Services, and Student Data Services. Accountability performs certain functions mandated by the legislature including the direction of production and dissemination of the district and school accountability reports.

Instructional Data Services (IDS) provides direction for the support and implementation of the district-wide Instructional Data Management System (IDMS) including the support for technical issues, development and delivery of training, creation of support materials, oversight for data collection and verification, and assistance in the development of the Interim Assessment Program.

Student Data Services (SDS) provides ongoing supervision of the district's enrollment and attendance systems to assure accuracy of enrollment counts, which are required to obtain state funding and Federal Impact Aid. In addition to reporting for financial reasons, this department provides student-related information for dropout and demographic reports, monitors the enrollment and attendance for non-resident students, and assists school registrars and attendance clerks in managing their site-level student accounting responsibilities.

Testing and Assessment, Cost Center Group 121, is responsible for administering, scoring, and reporting results for all district-wide testing programs, including those mandated by the State of Nevada and those required by the district. The Department works in concert with Curriculum and Professional Development (CPD) to provide training to administrators regarding making data-driven decisions.

Research and School Improvement (RSI) assists in the training of staff for the development and submission of school improvement plans and the district school improvement plan in support of the implementation of best practices and the assurance of increased student achievement. It provides the legislated technical assistance to regions and schools through data gathering and analysis focusing on increasing student achievement, lowering the dropout rate, and increasing the graduation rate.

Fiscal Year 2009-10 Accomplishments:

- Increased the usage of the IDMS components of online testing and on-site scanning by over 10%
- Tracked and resolved more than 90% of HelpDesk calls and/or HelpDesk emails within 24 business hours
- Conducted more than 24 professional development sessions and created related materials on the use of IDMS
- Generated 90% of Interim Assessment reports within five business days of data uploads into IDMS for schools, region superintendents, and the Superintendent
- Revised, implemented, and evaluated training for Test Coordinators in the administration of the Interim Assessment Program
- Revised, implemented, and evaluated training for teachers and administrators in Structured Teacher Planning Time
- Provided training and support in the development of the WIKI-Teacher Unwrapping ELA Standards project

Fiscal Year 2010-11 Objectives:

- Generate 95% of the identified Interim Assessment reports on the average within 5 business days of data uploads into IDMS for administrators, site testing coordinators, and area administrators, as documented by emailed assessment reports
- Track HelpDesk emails and resolve 95% of them on the average within 24 business hours, as documented by the IDS Problem and Logged Issues Conferences and tracking records
- Conduct 24 professional development sessions and create related materials on navigating through and generating reports within IDMS, as documented by Pathlore training and supplemental training documents
- Revise, implement, and evaluate training for Test Coordinators in the administration of the current Interim Assessment Program
- Revise, implement, and evaluate training for teachers and administrators in Structured Teacher Planning Time, Parent Student Teacher Academic Planning Time, Deconstructing Standards, Differentiating Instruction, and Preparing for High Stakes Testing



Performance Measures	2007-08	2008-09	2009-10
Number of Surveys Evaluated	128,209	139,934	145,000
District/School Improvement Plan Submitted	342	347	320
Staff Trained in School Improvement Process	14,011	14,457	9,490
Accountability Plans Submitted	326	344	349
Instructional DMS HelpDesk	1,039	2,373	4,231
Participants Trained in IDMS	3,043	1,572	3,420
Student Transcript Requests Processed	59,635	48,069	53,684
Confidential Record Requests Processed	17,231	15,039	19,453
SASI Corrections for School Users	134,289	135,016	133,698
Students Tested (unduplicated)	625,661	629,708	750,317
Students Tested (duplicated)	1,194,523	1,553,465	2,129,056

School Police and Security, Cost Center Group 156, consists of a full service police department comprised of the School Police Operations and Administrative Division and the Security Services Department. The Police Division encompasses campus and patrol based police officers supervised by a police captain, two police lieutenants and sixteen police sergeants. Its jurisdiction is divided geographically into eight law enforcement area commands. There are two police officers assigned to every high school and squads of patrol officers assigned to each command area, primed to respond to the needs of all elementary, middle, and high schools. Additional police officers patrol all properties and buildings twenty-four hours a day, seven days a week.



The mission is to provide a safe, secure, and nurturing learning environment that is conducive to education. This includes the maintenance of law and order with respect for the constitutional rights of all. It supports the implementation of the district's educational program by providing optimal service and support to meet the collective needs of students, employees, and community.

The goals are to provide a safe environment for students and staff; to preserve the law, protect life and property, and to enforce federal laws, statutes of the state and ordinances of the county and cities that the Department is required by law or policy to enforce; to coordinate with school/community members in the mutual effort to provide a safe, comfortable school/community environment; to work cooperatively with local law enforcement, social organizations, community-based programs, and district-based programs to provide quality police and safety-related services to staff and students.

Fiscal Year 2009-10 Accomplishments:

- Received the ISO 9001 Standards of Quality Management re-certification
- Earned the 2010 International Association of Chief of Police (IACP)-iXP Excellence in Technology Award
- Improved staffing levels from 83% to 98% initiated by the recruitment/retention objective
- Achieved cost savings/avoidance of over \$1.8 million through effective and efficient operations
- Cited as a model law enforcement agency by the Memphis City School District Police Department

Fiscal Year 2010-11 Objectives:

- Establish first year proofs necessary to obtain 2013 Commission on Accreditation for Law Enforcement Agencies (CALEA) accreditation
- Continue to monitor overtime activity in order to comply with Regulation 4293
- Continue to improve measurable objectives as it pertains to sworn and civilian department members
- Continue to work with facilities and student threat evaluation and crisis response to complete the reorganization of the emergency management program
- Continue to cooperate effectively with other law enforcement agencies (local, state, nation) to improve communications and compare best practices in order to better meet the needs of the community

Performance Measures	2007-08	2008-09	2009-10
Number of Calls for Service	49,966	63,161	70,631
Number of Alarm Activations	14,091	22,338	23,919
Number of Reports	8,166	7,821	7,703

Superintendent, Affirmative Action and Diversity, Legal Department, School Police and Security, Testing and Assessment, Foundation Support, and Internal Audit Allocations

For Fiscal Years 2008-09 Through 2010-11

Description	Staff	2008-09 Actuals	Staff	2009-10 Amended Final Budget	Staff	2010-11 Final Budget	2009-10 vs. 2010-11	
		Amount		Amount		Amount	Amount	Percent
Admin / prof tech	42.36	\$ 4,457,277	45.57	\$ 4,870,503	44.32	\$ 4,810,618	\$ (59,885)	(1.2)%
Licensed	2.00	276,930	3.00	382,752	3.00	369,445	(13,307)	(3.5)%
Support staff	263.69	15,847,794	270.38	15,440,059	268.38	15,549,282	109,223	0.7 %
Benefits	-	6,656,434	-	7,794,794	-	7,731,785	(63,009)	(0.8)%
Purchased services	-	2,646,883	-	3,724,567	-	2,199,716	(1,524,851)	(40.9)%
Supplies	-	2,866,907	-	1,710,234	-	2,797,130	1,086,896	63.6 %
Other	-	384,607	-	41,091	-	46,350	5,259	12.8 %
Total	308.05	\$ 33,136,831	318.95	\$ 33,964,000	315.70	\$ 33,504,326	\$ (459,674)	(1.4)%

Community and Government Relations

Mission Statement

Community and Government Relations supports student achievement by developing productive relationships in the community, engaging and involving the public, and effectively communicating accurate and essential information to all audiences.

Services:

The Division is comprised of five offices, each providing a valuable service in support of the district's mission.

Office of Community and Government Relations, Cost Center Group 133, works with various audiences to garner support for education. The Office works with the business community to maintain positive relationships and enlist support of district goals. It also interacts with local, state, and federal elected officials and associated offices to ensure the coordination of policies, legislation, and funding in a manner that benefits students, parents the district, and the general public.



Communications Office, Cost Center Group 012, facilitates internal and external communication programs for the district. The Office serves students, families, district departments, staff, businesses, other local agencies, and the community by overseeing or assisting departments with communication efforts such as special events, informational programs, district-wide newsletters and mailings, fast facts reference materials, district highlights posted online, and media relations with local, state and national print and broadcast outlets.

School-Community Partnership Program, Cost Center Group 145, coordinates efforts of the business community to support, complement, and supplement the curriculum of the district. The Office is guided by the Partnership Advisory Council, made up of business leaders in the community, whose mission is "To connect business and community resources with school resources to enrich the educational experience and increase student achievement." More than 700 business and community agencies are involved in providing partnership experiences for students.

Office of Government Affairs, Cost Center Group 008, represents the district in matters concerning the legislature, the Legislative Counsel Bureau, the Nevada State Board of Education, and the Nevada Department of Education. The Office helps develop legislative priorities and prepare bill draft requests; represents the district at legislative hearings; lobbies during the legislative session; meets with legislators during the interim to assist with the education-related concerns of their constituents; organizes and assists with the district's legislative roundtables; assists legislators in developing ideas that will benefit the district; and serves as a district contact on various issues.

Office of Parent Services is responsible for developing, coordinating, and implementing internal and external programs that focus on increasing parent involvement and student academic achievement. The purpose of the Office is to increase the engagement of parents through identifying, creating, and fostering opportunities for two-way, meaningful communication with parents, students, community partners, and staff.

Fiscal Year 2009-10 Accomplishments:

- Represented the district during the 26th Special Session and before interim committees of the Nevada State Legislature
- Coordinated the Superintendent's Education Opportunities Advisory Committee in preparing recommendations to improve persistently underachieving elementary schools
- Created a new community and government relations website to provide additional communication to the public on the functions and goals of the office
- Increased school contacts and visits by 65.9% to support positive internal relations and the promotion of positive news to the public
- Coordinated the new online Master Calendar feature and process in conjunction with the Technology & Information Stems Services, which included initial concept and issue resolution, prototype testing, district-wide data-entry launch, and comprehensive reference and support material creation
- Worked with the Research and School Improvement Department to complete an in-depth data analysis of the Stay-in-School Mentoring Program
- Identified unmatched Focus Schools and strategically examined business partners within the school's geographical vicinities and recruited identified potential partners
- Implemented a School Namesake Luncheon and the 2010 Business and Community Leader & Principal for a Day Program
- Expanded parent engagement opportunities through outreach programs and by securing a national grant from United Way of America

Fiscal Year 2010-11 Objectives:

- Focus on relationship building with elected officials and all levels of their staff to accomplish common goals related to constituent issues and district initiatives
- Represent the district at the 2011 biennial legislative session and communicate all resulting legal mandates and statutory changes to ensure compliance with these requirements
- Recommend a customer service training or reference for district-wide employee use
- Increase the number of participants in the Stay-in-School Mentoring Project and the number of businesses participating in the Focus School Project
- Expand opportunities for parent and community participation through outreach programs like Principal for a Day, Family Enrichment Day, and Focus School Partnerships

Performance Measures	2007-08	2008-09	2009-10
Focus Schools with Partners (# of business partners)	79 (163)	115 (210)	132 (211)
Focus School Students Served	89,256	111,569	122,902
Focus School Donations (in-kind & volunteer support)	\$3,500,996	\$3,824,505	\$3,234,921
Focus School Donations (cash)	\$649,734	\$507,513	\$180,593
Communities in Schools – identified schools	16	18	18
Communities in Schools – students served	12,574	14,305	14,156
Communities in Schools (in-kind & volunteer support)	\$1,867,711	\$1,390,648	\$174,841
Communities in Schools (cash donations)	\$25,000	\$404,899	\$1,597,167
School-Community Partnership Volunteers	8,863	7,607	10,124 ¹
School-Community Partnership (in-kind and volunteer support)	\$13,337,411	\$16,577,384	\$15,597,168
School-Community Partnership Cash Donations	\$1,086,872	\$1,592,461	\$2,476,774
Number of Communication Assistance Requests	6,054	8,540	12,943
News Conferences Held	20	23	29
News Releases Written and Distributed	206	256	222
Total Number of Hard Copy Publications Produced	2,028,340	593,699	517,925
"School Matters" Calls and Emails	204	127	120
Public Records and Extensive Data Requests	N/A	125	115

¹ As of June 1, 2010

Final Survey Results Comparative Percent Positive Response

For Fiscal Years 2007-08 Through 2009-10

Response	Parents			Students			Staff		
	2008	2009	2010	2008	2009	2010	2008	2009	2010
Safe environment	81.4	93.2	94.2	78.0	80.3	81.7	89.1	92.4	93.1
Clean environment	92.6	93.9	95.3	62.2	63.5	65.0	83.8	87.0	88.3
Adequate facilities	88.9	92.4	94.2	83.7	81.5	82.9	81.9	86.1	86.8
Welcome at school	89.5	94.1	95.1	88.6	89.3	89.7	N/A	N/A	0.0
Shared decision making	74.7	84.9	85.2	70.4	71.8	71.6	75.0	77.2	77.1
Staff accessibility for parents	87.5	91.2	92.8	N/A	N/A	N/A	96.1	96.2	96.2
Staff accessibility for students	N/A	N/A	N/A	78.8	80.9	82.2	96.8	96.9	97.1
Region accessibility	82.9	87.1	91.4	N/A	N/A	N/A	74.1	75.2	80.7
Fair treatment of students	89.8	92.5	93.2	61.3	63.8	63.7	89.2	90.2	90.1
Special needs programs availability	88.3	94.8	95.4	94.3	94.0	94.6	85.3	84.7	85.3
High academic expectations	85.0	90.5	90.5	81.2	81.7	81.9	80.5	81.0	79.7
Basic - reading, writing, math	95.2	97.0	97.3	95.7	95.9	96.3	88.2	89.2	89.0
Learning other subjects	95.3	96.9	97.7	92.8	93.5	93.5	88.9	90.9	89.7
Academic progress communication	94.2	91.6	92.7	78.1	78.3	78.4	95.8	95.2	96.6
Attendance & behavior communication	96.1	94.7	94.6	72.6	75.6	75.6	92.2	93.4	94.4
Transportation communication	83.4	78.1	75.7	N/A	N/A	N/A	92.5	89.9	89.3
Academic assistance opportunities	81.5	90.5	91.3	85.9	88.9	89.8	91.1	93.6	94.5
Student technology use	89.5	93.1	94.2	81.2	81.4	81.3	89.3	89.9	89.2
Student recognition	87.1	90.4	90.9	69.5	73.4	72.7	89.3	88.2	88.4
Extracurricular activities	85.9	89.1	90.5	87.1	86.6	87.4	88.2	86.3	85.8
Responsible citizenship	91.6	92.3	92.6	81.3	84.1	84.5	75.1	79.3	77.8
Enthusiasm/excitement for learning	89.8	90.8	91.1	71.5	73.9	74.5	62.1	65.9	63.5
Career education	N/A	N/A	N/A	N/A	N/A	N/A	81.4	81.0	80.2
Dress code enforced	N/A	N/A	N/A	78.3	78.3	78.5	N/A	N/A	N/A
Full day kindergarten beneficial	86.2	89.1	90.0	54.2	65.0	65.8	86.0	87.0	85.9
Recommend school to a friend	85.5	90.7	91.4	66.0	72.6	73.3	80.6	84.6	84.1
Homework relates to classwork	93.7	95.7	95.7	90.2	90.7	90.7	N/A	N/A	N/A
Creativity and innovation	84.8	90.2	90.5	80.1	80.5	80.3	81.4	79.9	77.5
Critical thinking/problem solving	85.2	91.9	92.0	83.3	86.1	86.3	77.9	81.4	80.3
Leadership skills	80.2	87.8	88.2	82.5	82.5	82.7	74.6	77.0	75.9
Interpersonal skills	81.6	89.9	90.5	86.3	85.3	86.0	77.4	79.9	78.9
Organizational skills	81.4	88.6	88.7	68.8	71.9	71.9	81.1	81.5	80.1
Courtesy and respect	89.8	93.7	94.2	78.5	83.3	83.8	83.7	85.5	84.8
Honesty and trustworthiness	87.4	92.3	93.0	76.3	81.7	82.2	78.3	82.8	82.4
Fosters kindness and caring	86.0	91.0	91.7	72.1	77.6	78.2	79.6	83.0	82.2
Report card helps	N/A	91.8	93.9	N/A	90.7	91.5	N/A	N/A	N/A
N/A = Not Applicable									

Community and Government Relations Allocations

For Fiscal Years 2008-09 Through 2010-11

Description	2008-09 Actuals		2009-10 Amended Final Budget		2010-11 Final Budget		2009-10 vs. 2010-11	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	14.75	\$ 1,307,548	16.00	\$ 1,424,159	15.00	\$ 1,351,268	\$ (72,891)	(5.1)%
Licensed	-	17,576	-	1,966	-	1,966	-	- %
Support staff	13.84	596,508	13.84	618,123	13.84	637,533	19,410	3.1 %
Benefits	-	628,236	-	692,603	-	672,384	(20,219)	(2.9)%
Purchased services	-	331,785	-	288,814	-	265,096	(23,718)	(8.2)%
Supplies	-	54,112	-	20,852	-	20,352	(500)	(2.4)%
Other	-	6,044	-	2,957	-	2,306	(651)	(22.0)%
Total	28.59	\$ 2,941,809	29.84	\$ 3,049,474	28.84	\$2,950,905	\$ (98,569)	(3.2)%

Instruction Unit

Cost Center Groups

100 Deputy Superintendent - Instruction

103 Area Service Center 1

106 Area Service Center 2

105 Area Service Center 3

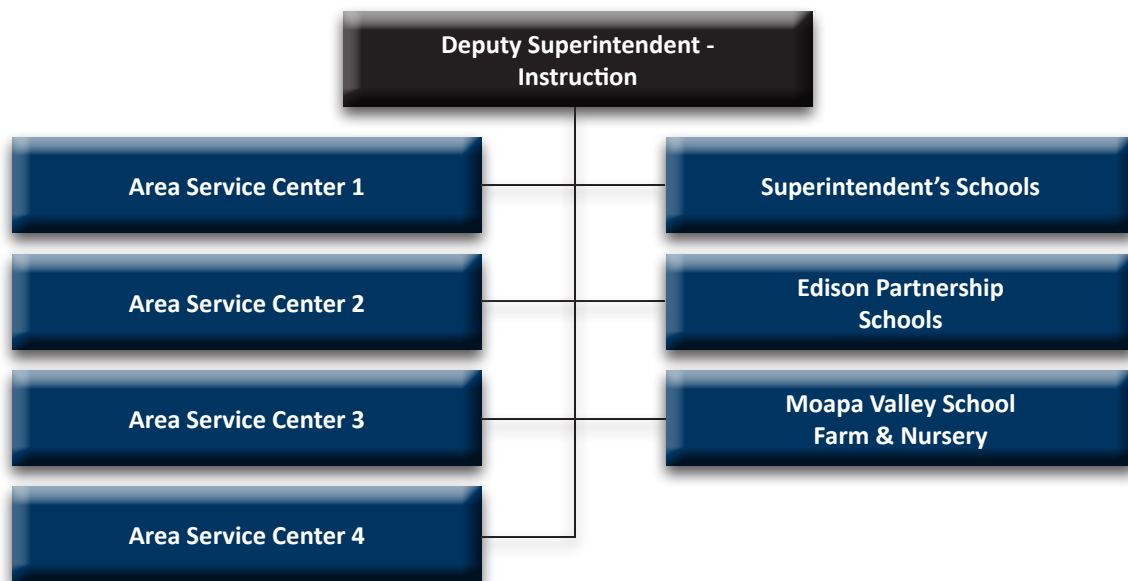
102 Area Service Center 4

Cost Center Groups

580 Superintendent's Schools

049 Edison Partnership Schools

114 Moapa Valley School Farm & Nursery



Instruction Unit

Mission Statement

The primary mission of the Instruction Unit is to create in each school an environment that results in equity in learning and educational opportunities for all students. To support this mission, the Unit is committed to effective and best practice instruction, and to proficient leadership and management practices.

Services:

The Unit is responsible for the operation of 321 schools divided among four area service centers and the Superintendent's Schools. This responsibility includes the opening of five new schools in 2010-11. The Unit provides instructional services to all students in the district. The Curriculum and Professional Development Division is also included in the Unit's areas of responsibility.

The Cost Center Groups comprising the Unit overview are the following:

100	Deputy Superintendent/Chief Academic Officer
102	Area Service Center 4
103	Area Service Center 1
105	Area Service Center 3
106	Area Service Center 2
049	Edison Partnership Schools
114	Moapa Valley School Farm & Nursery
580	Superintendent's Schools

Cost Center Groups 100, 102, 103, 105, and 106 - Cost Centers comprising the Unit include the operations of the offices of the Deputy Superintendent of Instruction and area associate superintendents who are assigned to supervise the elementary, secondary, magnet schools, and career and technical academies located within the district. The budget appropriations include five associate superintendents, twelve academic managers, five administrative assistants, secretarial staff, services and supplies.

Six elementary schools are managed by Edison Schools, Inc. The expenses covered by the partnership contract reside in Cost Center 0049, Edison Partnership Schools. The schools are Cahlan, Crestwood, Lincoln, Lynch, Park, and Ronnow Elementary Schools. The budget for this Cost Center includes staffing, utilities, and supplies.

The Moapa Valley School Farm and Nursery Project is established to provide high school students with "hands-on" experiences on a model working farm. Cost Center 0114 provides students with development and implementation of planting, harvesting, and watering schedules, as well as a variety of livestock production projects. The project also provides support activities for students affiliated with the high school chapter of the FFA (formerly known as Future Farmers of America). In addition, the farm is responsible for planting and nurturing a variety of trees and shrubs which are then utilized by the Grounds Department to replace or augment the landscaping of existing school sites.

Fiscal Year 2009-10 Accomplishments:

- Reduced dropout rate from 5.8% to 4.6%
- Improved graduation rate from 65.1% to 68.1%
- Expanded career and technical education opportunities with the opening of two new career and technical academies; scheduled to open West-CTA; and expand magnet opportunities with the creation of one additional International Baccalaureate Primary Years school
- Promoted equity and diversity in grades K-12 with continued targeting through the inclusion of Cultural Connections in syllabi and the Curriculum Essentials Framework as content areas/courses are reviewed and revised
- Increased the common semester exam pass rates in Pre-algebra 8 and Algebra IH at the middle school level for the first semester of the school year



Fiscal Year 2010-11 Objectives:

- Reduce dropout rates
- Improve graduation rates for all students
- Reduce achievement gap
- Promote equity and diversity in grades K-12
- Improve student outcomes on common semester exams in mathematics
- Increase percentage of indicators contained on the Quality Assurance Framework (QAF) demonstrating improvement

**Instruction Allocations****For Fiscal Years 2008-09 Through 2010-11**

Description	2008-09 Actuals		2009-10 Amended Final Budget		2010-11 Final Budget		2009-10 vs. 2010-11	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	38.00	\$ 4,531,529	85.00	\$ 8,061,640	94.50	\$ 9,467,118	\$ 1,405,478	17.4 %
Licensed	172.50	11,113,231	742.78	38,752,329	1,172.92	65,110,271	26,357,942	68.0 %
Support staff	89.13	4,119,198	192.34	7,088,192	240.62	9,430,525	2,342,333	33.1 %
Benefits	-	5,930,074	-	18,093,762	-	28,617,099	10,523,337	58.2 %
Purchased services	-	1,416,938	-	1,821,364	-	1,214,105	(607,259)	(33.3)%
Supplies	-	3,290,936	-	5,616,371	-	5,603,251	(13,120)	(0.2)%
Property	-	-	-	15,680	-	-	(15,680)	(100.0)%
Other	-	139,450	-	79,375	-	41,375	(38,000)	(47.9)%
Total	299.63	\$ 30,541,335	1,020.12	\$ 79,528,713	1,508.04	\$ 119,483,744	\$ 39,955,031	50.2 %

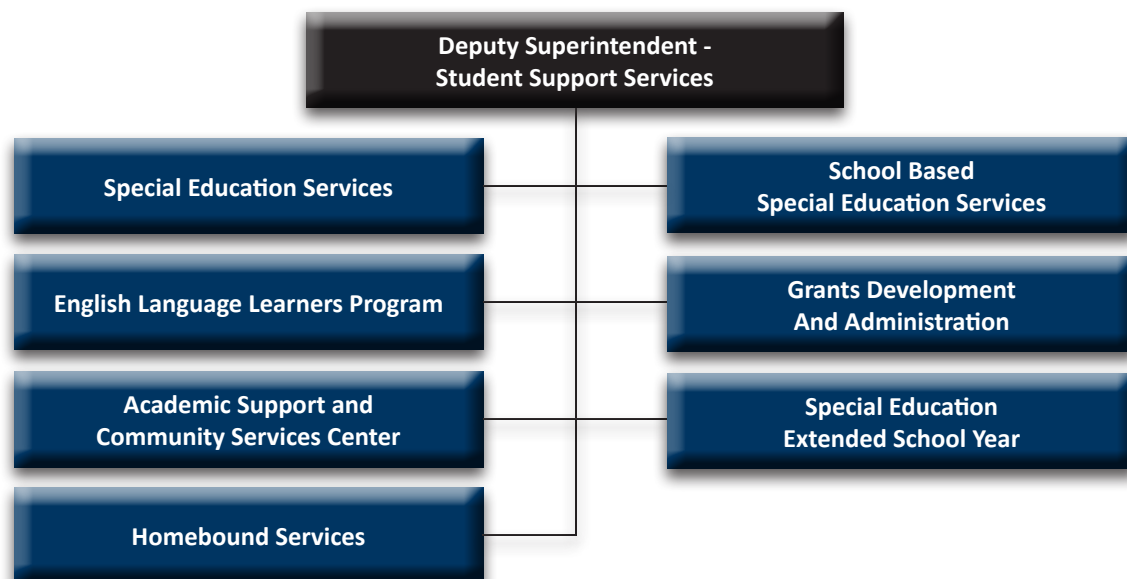
Student Support Services Division

Cost Center Groups

135 Deputy Superintendent - Student Support Services
 044 Special Education Services
 122 English Language Learners Program
 130 School Based Special Education Services

Cost Center Groups

137 Grants Development and Administration
 164 Academic Support and Community Services Center
 663 Special Education Extended School Year
 842 Homebound Services



Mission Statement

The Student Support Services Division provides leadership, services, and support to strengthen the capacity of schools, families, and communities to ensure the success of all students through collaboration in the education process.

Services

The Division is responsible for providing services under Special Education, English Language Learners (ELL), Gifted & Talented Education (GATE), Grants Development and Administration (GDA), Title I, and Academic Support & Community Services (ASCSC).



The Cost Center Groups comprising the Student Support Services Division are the following:

135	Deputy Superintendent/Student Support Services
044	Special Education Services
122	English Language Learners Program
130	School Based Special Education Services
137	Grants Development and Administration
164	Academic Support & Community Services
663	Special Education Extended School Year
842	Homebound Services

Deputy Superintendent, Cost Center Group 135, supports and provides the maximum opportunities for students with disabilities. Specifically, students with low incidence disabilities requiring significant and multiple services for disabilities such as autism, hearing impairments, visual impairments, and deaf/blind are funded. The Division Compliance and Monitoring Department is also funded through the Center. This office ensures compliance with federal and state mandates concerning students with disabilities and represents the district in matters of due process. The Center answers questions from schools and service providers regarding Section 504, IDEA, and NRS 388. Additionally, funding supports bilingual services for special education students and provides funding for professional development activities. The Division supports the coordination of charter school activities.

Special Education Services, Cost Center Group 044, provides unit allocations to schools for licensed personnel. The special education programs have been developed to meet the staffing needs of students with disabilities as well as those who are gifted and talented. Various programs that support the continuum of special education services are funded by the Center.



The English Language Learners (ELL) Program, Cost Center Group 122, as allowed by State regulation, offers Content-Based ESL and Dual Language Programs at the elementary level. At the secondary level, Sheltered-Content ESL is offered. Dual Language Programs are programs in which native English speakers and learners are grouped in classrooms and learn literacy skills in both English and Spanish. Students are shared between two teachers, one delivering instruction in English and the other in Spanish. Students acquire academic and social vocabulary in both languages. The Department provides support to schools serving one of the district's fastest growing populations, students acquiring English. The goal of this program is to assist schools by providing comprehensive services for English language learners including student identification, language assessment, program placement, instructional support, and coordination of related services. During 2009-10, the program provided services to 90,389 students. Direct services to the schools are provided by 168 itinerant specialists who are assigned to schools by their region. These specialists serve as mentors to classroom teachers and provide onsite training and technical assistance related to ELL students. Other services provided include the funding of 18 full-time classroom teachers and 18 prep period buy-outs to assist in the educational needs of the ELL populations at identified schools. Fifty seven itinerant testers provide oral, reading, and writing English language assessments to all ELL students in accordance with the requirements of the Federal No Child Left Behind provisions.

School Based Special Education Services, Cost Center Group 130, provides a full continuum of educational services to students with disabilities within the district. Program enrollments of the Department include students eligible under Public Law 101-476 and Public Law 99-457 as amended and augmented by subsequent federal acts and NRS 388 and other applicable laws. The services range from the cooperative consultative program to special education schools and out-of-district placement pursuant to the provision of NRS 395. The determination of appropriate special education services and programs and the extent to which the student participates in general education programs are based upon the student's individual needs as determined via the Individualized Education Program (IEP) process. During 2009-10, the Department provided services to 32,167 students while placing 52% of these students in a general education setting.

Grants Development and Administration, Cost Center Group 137, consists of grant writers, program evaluators, and support staff. Writers and evaluators are paired to focus on similar curriculum or service areas. Once funding is obtained, the writers assume responsibility for fiscal management, project oversight, and adherence to local, state, and national policies, regulations, and laws. Writers are assigned as liaisons to each region and coordinate with those and other grant recipient staffs regularly. The program evaluators conduct evaluation activities throughout the year that include program and participant research, data collection, analysis of process and outcome data.



Academic Support & Community Service Center (ASCSC), Cost Center Group 164, acts as a liaison between parents and school administrators; serves as a resource to the schools in the implementation of programs and activities; provides a forum and opportunities for communication for parents, school personnel; and serves as a clearinghouse in which policy, regulations, and other information is processed, sorted, filed and/or distributed to school sites.

Special Education Extended School Year (ESY), Cost Center Group 663, services are mandated to assure a Free and Appropriate Public Education (FAPE) as determined by the Individualized Education Program (IEP) for students with significant disabilities. The number of students identified for and participating in the ESY is 3,809.

Fiscal Year 2009-10 Accomplishments:

- Provided special education services for 32,167 students
- Provided oral translations for special education meetings for ELL students
- Completed written translations of special education MDT and IEP reports, a decrease of 5% from 2008
- Completed ELL student assessments at 313 schools
- Provided ELLP in-service trainings for teachers and principals
- Increased the number of ELL students who met academic standards as measured by core content area grades, state mandated assessments, Annual Measurable Achievement Objectives (AMAO), and adequate yearly progress
- Focused support of testing all students with disabilities resulting in a 98% test rate
- Maintained a lower percentage (10.4%) of students in special education than the national average (12%)
- Increased the percentage of special education students placed in a general education setting from 50.9% to 52%
- Increased grant funding for specialized programs
- Provided comprehensive weekly instructional program services for approximately 205 students at the ASCSC Center
- Increased services to the community and parents on a weekly basis by 98%



Fiscal Year 2010-11 Objectives:

- Expand the district's home program services
- Streamline the Special Education Management System to enhance IEP compliance
- Increase the number of relevant, on-going professional development opportunities for support staff, teachers, ELL Specialists, and school administrators
- Reduce unnecessary spending to maximize current funding. Implement district mandated budget cuts
- Improve climate in the ELLP Office (CAP initiative)
- Expand the number of special education students spending 80% or more of their day in general education settings
- Research additional funding sources to serve identified program needs of the district
- Expand RTI sites and Inclusive Practices
- Provide comprehensive weekly instructional program services
- Facilitate district-wide initiatives for increasing student achievement
- Operate a service center as a component of a district-wide service provider network on a daily basis
- Utilize surveys that obtain more useful information from students
- Seek means of working with more parents by identifying and creating activities that could create a parent center

Performance Measures	2007-08	2008-09	2009-10
Students receiving special education services	32,462	32,441	32,167
Percentage of students in special education	10.5%	10.4%	10.4%
Percentage of special education students in general education	48%	51%	52%
Students tested for ELL services	87,967	61,900	62,877
Students receiving ELL services	61,976	89,841	57,147
ELL - AMAO 1 Student Proficiency	N/A	56.6%	59.1%
ELL - AMAO 2 Student Proficiency	N/A	18.8%	21.3%
ELL - AMAO 3 School AYP / LEP subgroup indicators	N/A	52.3%	52.3%
Students enrolled in special education extended school year program	2,550	2,519	3,809 ¹
Special education extended school year program sites	28	28	30
Gifted and Talented Education (GATE) students served	6,497	6,260	5,552 ²

⁽¹⁾ Estimated

⁽²⁾ 3rd grade testing not included

Student Support Services Division Allocations

For Fiscal Years 2008-09 Through 2010-11

Description	2008-09 Actuals		2009-10 Amended Final Budget		2010-11 Final Budget		2009-10 vs. 2010-11	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	61.80	\$ 6,027,569	75.00	\$ 7,132,398	71.05	\$ 6,883,852	\$ (248,546)	(3.5)%
Licensed	3,164.55	183,634,010	3,597.50	197,721,505	3,545.62	188,049,273	(9,672,232)	(4.9)%
Support staff	149.35	8,115,719	171.35	8,499,188	171.35	9,049,936	550,748	6.5 %
Benefits	-	64,676,508	-	78,313,783	-	75,705,569	(2,608,214)	(3.3)%
Purchased services	-	8,340,487	-	2,434,892	-	2,303,244	(131,648)	(5.4)%
Supplies	-	1,326,474	-	1,323,180	-	1,232,103	(91,077)	(6.9)%
Property	-	-	-	111,600	-	10,000	(101,600)	(91.0)%
Other	-	85,795	-	40,179	-	36,521	(3,658)	(9.1)%
Total	3,375.70	\$ 272,206,561	3,843.85	\$ 295,576,725	3,788.02	\$ 283,270,498	\$ (12,306,227)	(4.2)%

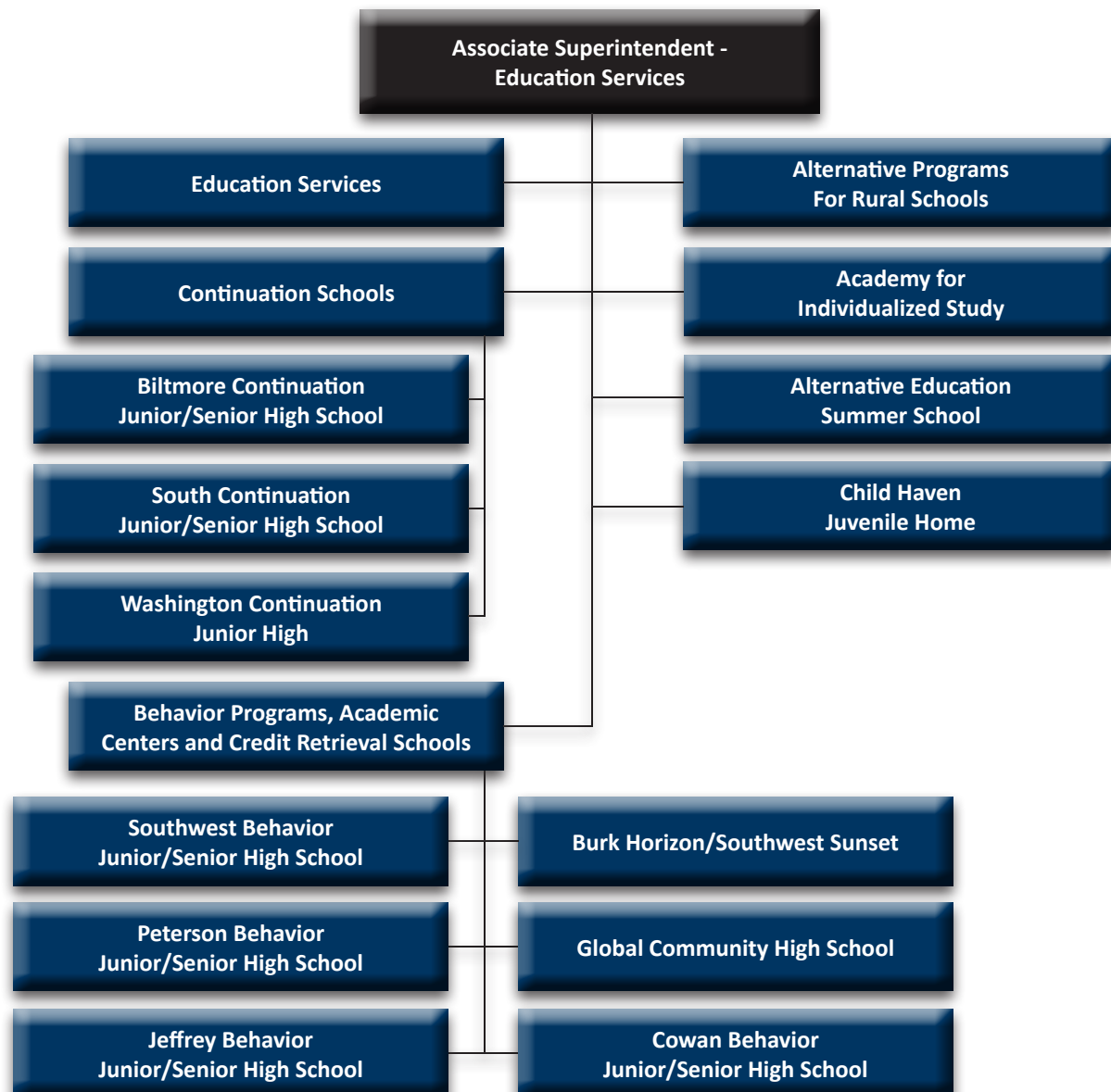
Education Services Division

Cost Center Groups

151	Associate Superintendent
128	Education Services
152	Alternative Programs for Rural Schools
220	Biltmore Continuation Junior/Senior High School
439	Peterson Behavior Junior/Senior High School
664	Alternative Education Summer School
720	Southwest Behavior Junior/Senior High School
773	Jeffrey Behavior Junior/Senior High School

Cost Center Groups

792	South Continuation Junior/Senior High School
844	Child Haven Juvenile Home
877	Burk Horizon/Southwest Sunset
878	Global Community High School
879	Academy for Individualized Study
880	Washington Continuation Junior High
888	Cowan Behavior Junior/Senior High School



Education Services Division

Mission

It is the mission of the Education Services Division (ESD) to provide students with the essential skills, attitudes, and integrity necessary to become successful, responsible citizens.

Services:

The Division provides instruction and related services to over 54,000 students who may have experienced challenges in comprehensive academic environments. The unique needs of these students require ongoing evaluation and development of curriculum and innovative instructional programs.

The Associate Superintendent of the Division oversees six departments which are: Education Options Continuation/Correctional, Education Options Areas 2 and 3, Education Options Areas 1 and 4, Education Options Instructional Development/Correctional, Adult Education, and Pupil Personnel Services. Additionally, the Associate Superintendent oversees the Preparatory Institute School for Academic Excellence at Charles I. West Hall, Global Community High School, and the Institute for Integrated Studies at Desert Pines High School. The Executive Director is responsible for day-to-day operations of all Education Options and Adult Education Departments.

The Cost Center Groups comprising the Division overview are the following:

128	Education Services	744	Summit View Junior/Senior High School
151	Associate Superintendent, Pupil Personnel Services, Attendance Enforcement	773	Jeffrey Behavior Junior/Senior High School
152	Alternative Programs for Rural Schools	792	South Continuation Junior/Senior High School
220	Biltmore Continuation High School	815	Morris Sunset East High School
242	Preparatory Institute School for Academic Excellence at Charles I. West Hall	844	Child Haven, Juvenile Court Schools
437	Morris Behavior Junior/Senior High School	846	Spring Mountain Junior/Senior High School
439	Peterson Behavior Junior/Senior High School	863	Desert Rose Adult High School
440	Cowan Behavior Junior/Senior High School	877	Burk Horizon High School/Burk Southwest Sunset High School
550	Desert Rose High School	878	Global Community High School at Morris Hall
562	Institute for Integrated Studies at Desert Pines High School	879	Academy for Individualized Study
617	Adult Education	880	Washington Continuation Junior High School
664	Continuation Summer Schools	888	Cowan Sunset High School
720	Southwest Behavior Junior/Senior High School		

The Department of Pupil Personnel Services is responsible for processing all student expulsion recommendations and coordinating due process hearings as prescribed by district, state, and/or federal regulations. Outcomes may include, but are not limited to: return to a comprehensive school, placement in a behavior school, or placement in a continuation school. The Department processes and evaluates out-of-district expulsions, long-term suspensions, and other disciplinary placement of students as a result of out-of-district expulsion referrals. The Department also facilitates home school and work exemption requirements as prescribed by district policy and Nevada Revised Statutes.

The Office of Attendance Enforcement assigns attendance officers to serve all district schools. Attendance officers assume a primary responsibility for identifying the cause of student absences and working with schools, parents, and other district and community agencies to resolve attendance issues and ensure that all parties are in compliance with state and federal compulsory attendance statutes and district attendance policies and regulations.

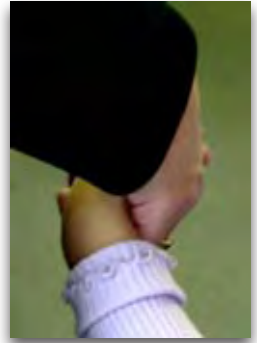
The three continuation schools provide educational programming for students who, by action of the Board of School Trustees, have been expelled from the district. Continuation schools educate and prepare students for a successful return to a comprehensive or alternative school setting. Students are instructed utilizing direct instruction, independent study, and directed-study models.

The Division operates five behavior schools for secondary students and provides short term placement for students with chronic and/or severe behavior problems at their zoned school of enrollment. Students are referred to the program by the administration of the secondary schools and through adjudication during the expulsion referral process. The goal is to assist students in changing their behaviors so that they may successfully return to their home school, to an alternative school, or to a secondary school other than their zoned school once they have completed their assignment. Students are required to regularly attend school, adopt and maintain a positive attitude, follow all school rules and regulations, and perform well academically.

In rural areas, expelled students and those with chronic and/or severe behavior problems are provided alternative services utilizing a direct service and independent study model that operates outside of the traditional school day.

Correctional programs provide inmate students located within the state prisons with instructional activities, both academic and vocational, which lead to the attainment of an adult high school diploma or to prepare for the General Educational Development (GED) test.

Global Community High School at Morris Hall serves students new to the country while promoting English proficiency and tolerance of cultural diversity among all students. The school provides a safe, nurturing, and individualized educational environment with smaller class sizes and more individualized attention for each student.



The Academy for Individualized Study (AIS) addresses the educational needs of students in a nontraditional format, allowing students the freedom to parent, compete, perform, work, live, and recover without compromising educational opportunities. The AIS offers alternative educational choices for students who may benefit from alternative educational environments and opportunities.

Fiscal Year 2009-10 Accomplishments:

- West Preparatory Academy graduated first class of students with 100% of the inaugural class receiving college admission.
- Desert Pines High School decreased dropout rate by 5% between 2004 and 2009 (9.6% to 4.6%).
- Global Community High School partnered with the Close Up, a nonprofit agency that educates and inspires young people to become informed and engaged citizens, to provide students the opportunity to meet with senators and representatives, to discuss education, the economy, and other local and federal governmental issues.
- Burk Horizon High School offered 1/2 college credit upon successful completion of a Tech-Prep class at the College of Southern Nevada. School-wide attendance increased by 3%.
- Morris Sunset High School completed the Northwest Accreditation process review and received special commendation for student achievement gains achieved between 2007 and 2009.
- Jeffrey Behavior School received a peer mediation grant, which was utilized to develop a program to train high school students as middle school peer mediators.
- Peterson Behavior School's recidivism rate decreased by 8.7% between 2007-08 and 2008-09 through the use of positive behavioral interventions and character education courses.
- Southwest Behavior School utilized funding from the Peer Mediation & Conflict Resolution grant to support its progressive discipline plan.
- South Continuation School performed full implementation of the Love and Logic model of behavior intervention and realized a 63% decrease in suspensions and a 4% decrease in RPC's.
- Adult corrections programs conferred 85 high school diplomas, 158 GED certificates, and 83 vocational certificates. Special Education students earned 12 option-2 high school diplomas and 1 GED.
- Adult Education enabled over 1,000 students (an increase of over 12%) to earn a high school diploma and assisted over 1,000 students (an increase of almost 6%) to earn a GED credential.
- The Class of 2009 had over 640 of its graduates afforded the opportunity to graduate from their comprehensive schools, as a direct result of programming opportunities proved through the Department of Adult Education and the concurrent student enrollment program.
- More than 20,000 students (an increase of 2%) were registered for services into the Department of Adult Education.
- The number of student home visits by attendance officers increased from 9,800 to 12,000.

Fiscal Year 2010-11 Objectives:

- Provide additional opportunities to students who have dropped out, or who are at risk of dropping out, to earn their high school diploma, GED, and career and technical certification
- Increase student performance on state assessments (CRT, NHSPE, and NWPE)
- Increase average daily attendance, graduation rates, and reduce drop-out rates
- Assist all schools by providing administrative training and referral information regarding bullying, cyber-bullying, harassment, and intimidation

Performance Measures	2007-08	2008-09	2009-10
Average number of students serviced daily	23,000	23,000	23,000
Number of programs/schools	37	31	31
Expulsion referrals processed	4,600	5,295	4,660

Education Services Division Allocations

For Fiscal Years 2008-09 Through 2010-11

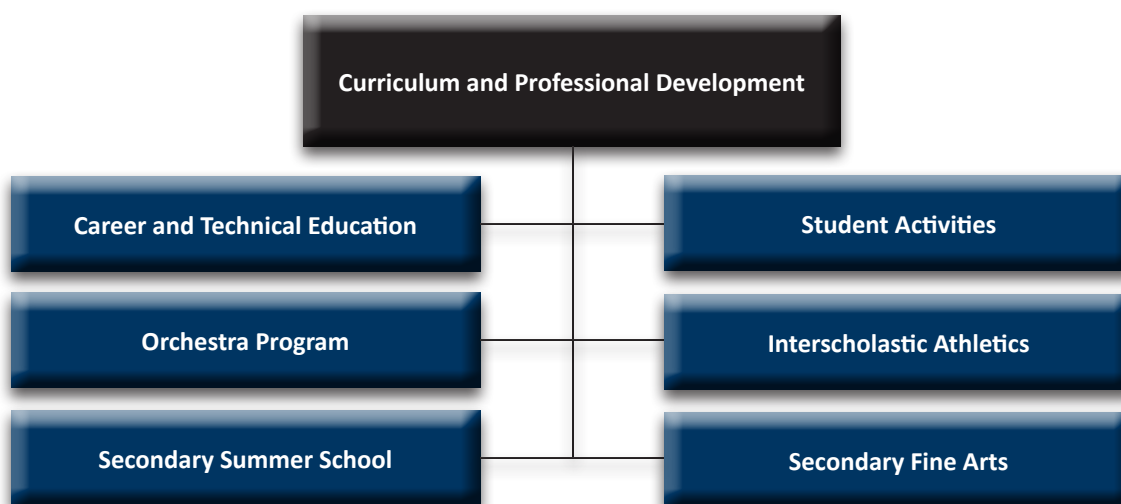
Description	2008-09 Actuals		2009-10 Amended Final Budget		2010-11 Final Budget		2009-10 vs. 2010-11	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	23.00	\$ 2,262,775	22.00	\$ 2,106,618	23.00	\$ 2,240,855	\$ 134,237	6.4 %
Licensed	128.00	8,690,599	150.50	9,798,778	149.50	9,941,596	142,818	1.5 %
Support staff	105.27	4,646,176	109.90	4,890,610	109.25	4,917,786	27,176	0.6 %
Benefits	-	4,827,567	-	5,509,477	-	5,596,817	87,340	1.6 %
Purchased services	-	66,300	-	86,366	-	70,411	(15,955)	(18.5)%
Supplies	-	844,741	-	684,975	-	648,475	(36,500)	(5.3)%
Other	-	18,263	-	1,100	-	1,100	-	- %
TOTAL	256.27	\$ 21,356,422	282.40	\$ 23,077,924	281.75	\$ 23,417,040	\$ 339,116	1.5 %

Curriculum and Professional Development Division**Cost Center Groups**

110 Curriculum and Professional Development
111 Student Activities
112 Interscholastic Athletics
113 Career and Technical Education

Cost Center Groups

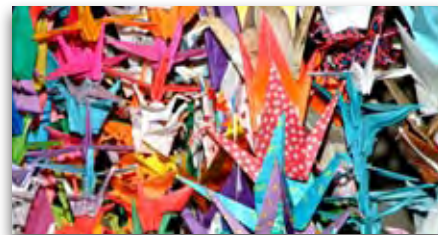
116 Secondary Fine Arts
119 Orchestra Program
662 Child Haven Juvenile Home



Curriculum and Professional Development Division

Mission Statement

The Curriculum and Professional Development Division provides leadership and guidance for all stakeholders to increase student achievement through standards-based curricula, professional development, and educational support.



Services:

The Division is an integral part of the Instruction Unit and provides leadership and service in support of the district's mission that students have the knowledge, skills, attitudes, and ethics necessary to succeed academically and practice responsible citizenship, at a justifiable cost and the Superintendent's vision to "Keep your eye on the CAP." The Division serves 213 elementary schools, 56 middle schools, and 48 high schools located within the area service centers of the district. The K-12 curriculum, including the K-5 Curriculum Essentials Framework and the 6-12 Course Syllabi, are designed to serve as the basis of instruction in all classrooms. Power Standards for English language arts, mathematics, and science have been identified and are incorporated into the K-12 instructional programs. Curriculum overview documents for parents and community members are also available. Emphasis is placed on ensuring district-wide continuity of curriculum that is aligned to the Nevada State Content Standards and assisting schools with the enhancement of their academic programs and diverse activities. Support of the district achievement initiatives for mathematics, writing, and science serve as the primary areas of focus for each department.

The Cost Centers comprising the Division are the following:

110	Curriculum & Professional Development	116	Secondary Fine Arts
111	Student Activities	119	Orchestra Program
112	Interscholastic Athletics	662	Secondary Summer School
113	Career & Technical Education		

Curriculum & Professional Development, Cost Center Group 110, reflects the organization of the Division and includes the assistant superintendent; directors, each with responsibility for specific core content areas and programs; curriculum and professional development administrators; project facilitators; and secretarial support necessary for those operations. Additional budget projects also support services including K-12 Library, K-12 Instructional Technology, Elementary Fine Arts, K-12 Foreign Language, and K-12 Guidance and Counseling. Support for Secondary Education Programs, Early Intervention, and Homework Hotline is also reflected in this unit.

Student Activities, Cost Center 111, and **Interscholastic Athletics, Cost Center Group 112**, provide direction and coordination of information and support related to student activities and graduation for regions and schools; opportunities for student interaction with appropriate local, state, and national organizations; high school graduation ceremonies for the district; leadership training opportunities for students and adults; and a variety of athletic programs for students in middle schools and high schools. The funds also provide fees and travel expenses associated with student organizations; Northwest Accreditation fees for all district schools; payment of all officials, non-district security, athletic trainers, and stand-by medical services; state tournament and meet expenses; program staffing of administrative, licensed, and secretarial support; and Nevada Interscholastic Activities Association dues.



Career & Technical Education (CTE), Cost Center Group 113, supports students in developing academic and technical skills necessary for personal and workplace success through numerous student leadership activities and work-based learning experiences. Funding supports the salaries of 33 split-funded office specialists who assist in the comprehensive high school career centers, who provide students with career and post-secondary information, manage the district's Job Bank, and help coordinate work-based learning. CTE staff work with teacher task forces to develop, revise, and align curriculum with CTE and academic state standards.

Secondary Fine Arts, Cost Center 116, and the **Orchestra Program, Cost Center Group 119**, provide a sequential, comprehensive, standards-based curriculum for the music, dance, theater, and visual arts programs in each of the secondary schools and allows for participation in professional development and community outreach opportunities. Through the direction provided by nationally recognized trained and qualified experts and adjudicators, students participating in festivals, honor ensembles, and other organized events are provided with the opportunity to achieve a higher standard of performance. The Orchestra Program also partially funds the year-long, four-tiered Las Vegas Youth Orchestra Program and serves to organize the district's Equivalent Credit Music and Distinguished Music Scholar programs.

Secondary Summer School, Cost Center Group 662, provides support for students to participate in middle and high school summer courses, including facilities, personnel, and instructional materials. The Guidance and Counseling Services Department coordinates the summer school annually. Together with the summer school coordinator, the Department works with the area service centers in establishing summer school guidelines and identifying summer school sites for the six-week instructional period.

Fiscal Year 2009-10 Accomplishments:

- Provided curricular and instructional support through collaborative efforts with the Expert Mathematics Committee and professional development opportunities to increase student achievement on common semester mathematics assessments in Pre-Algebra 8, Algebra I, Geometry, and Algebra II
- Integrated multicultural resources, experiences, and strategies into 236 secondary course syllabi
- Developed 26 new courses and revised 79 courses across all content areas
- Worked directly with schools regarding Title IX rules and regulations to develop and implement a comprehensive plan to achieve full Title IX compliance
- Increased accountability through the number of physical education teachers utilizing pre and post fitness testing

Fiscal Year 2010-11 Objectives:

- Continue to implement, facilitate, and expand professional development opportunities for teachers in all content areas and grade levels, student activity advisors, athletic coaches, and administrators
- Continue to provide tutoring resources and opportunities for students with regard to the Nevada High School Proficiency Exam in reading, writing, science, and mathematics, college entrance examinations, and common mathematics semester assessments
- Continue to provide resources, align professional development, and provide assistance to support increases in K-12 student achievement in all content areas and maintain AP audit course approval
- Continue to expand professional development opportunities regarding Depth of Knowledge (DOK) and Response to Instruction (RTI)
- Continue to integrate multicultural resources and experiences into offered professional development opportunities for K-12 teachers and curriculum documents

Performance Measures	2007-08	2008-09	2008-09
Number of CPDD WEBSITE User Sessions	279,878	208,850	128,083
Professional Development Session - Participants	37,478 ¹	46,608	46,092
Students Participating in Work-Based Learning Opportunities	83,449	108,568	112,303 ²
CTE Business/Community Members Enhancing Student Learning	2,634	3,094	3,583
Students Participating in Fine Arts Festivals	40,898	36,236	19,937 ³
Ensembles Participating in Fine Arts Festivals	712	707	567 ³
Students Participating in Orchestra Festivals	8,879	7,881	6,665 ³
Ensembles Participating in Orchestra Festivals	247	248	214

¹ The Curriculum and Professional Development Division was reorganized during the 2008-09 school year.

² The addition of Career and Technical Academies and a more active role by schools in providing work-based learning activities have led to the dramatic increase in the number of students participating in work-based learning opportunities. Additionally, this number includes student counts for high school career fairs.

³ The decrease in student fine arts festival participation can be attributed to an increase in travel to out-of-district events as an alternative.

Curriculum And Professional Development Division Allocations

For Fiscal Years 2008-09 Through 2010-11

Description	2008-09 Actuals		2009-10 Amended Final Budget		2010-11 Final Budget		2009-10 vs. 2010-11	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / Prof Tech	27.10	\$ 2,668,605	26.10	\$ 2,587,615	24.10	\$ 2,401,365	\$ (186,250)	(7.2)%
Licensed	39.71	3,288,685	13.50	2,989,072	12.50	2,720,418	(268,654)	(9.0)%
Support Staff	22.00	3,674,621	37.60	2,354,177	37.60	2,588,769	234,592	10.0 %
Benefits	-	2,064,248	-	1,853,337	-	1,764,173	(89,164)	(4.8)%
Purchased Services	-	4,843,597	-	5,055,033	-	4,814,426	(240,607)	(4.8)%
Supplies	-	1,527,005	-	645,162	-	600,034	(45,128)	(7.0)%
Property	-	-	-	13,538	-	-	-	- %
Other	-	263,374	-	237,797	-	190,085	(47,712)	(20.1)%
Total	88.81	\$ 18,330,135	77.20	\$ 15,735,731	74.20	\$ 15,079,270	\$ (642,923)	(4.2)%

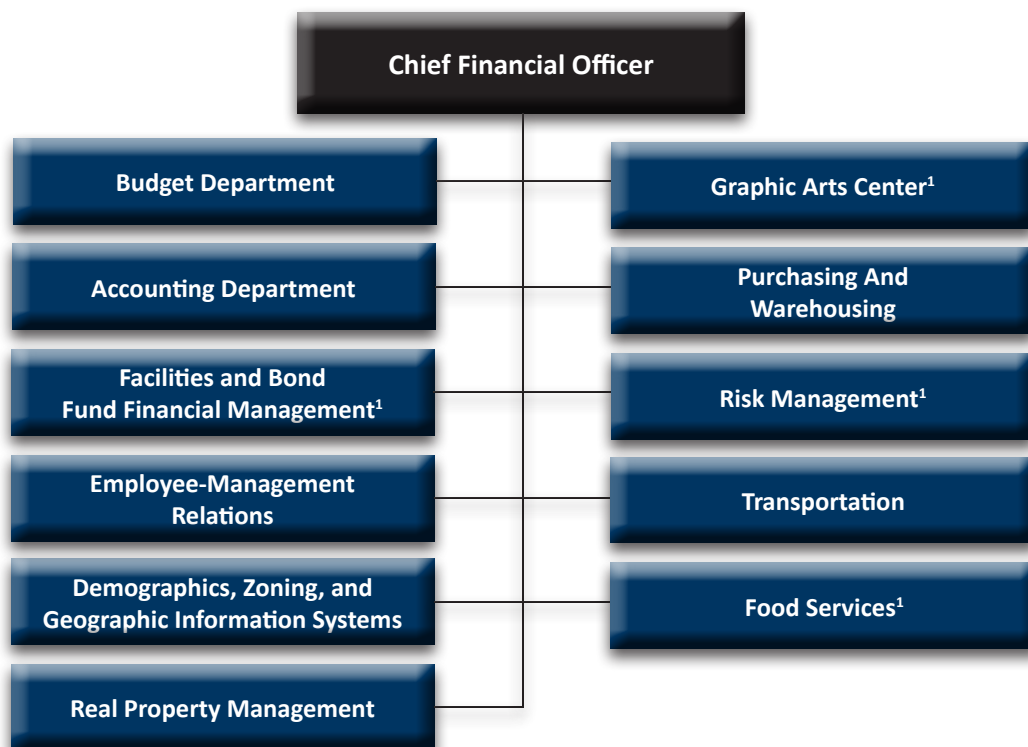
Finance and Operations Division

Cost Center Groups

050 Chief Financial Officer
052 Budget Department
060 Accounting Department
650 Facilities and Bond Management
006 Employee-Management Relations
593 Demographics, Zoning, and Geographic Information Systems

Cost Center Groups

026 Real Property Management
011 Graphic Arts Center
070 Purchasing and Warehousing
767 Risk Management
091 Transportation
953 Food Services



¹ Note: Described in Other Governmental and Proprietary Funds Sub-Section

Finance and Operations Division

Services:

The Deputy Superintendent/Chief Financial Officer (CFO) is responsible for all financial operations of the district. The financial operations of the district include all bond financing, budgeting, and financial reporting activities. The Division acts as a liaison with state elected and other officials in all matters regarding statewide school finances, appropriations and tax policy, as well as providing testimony on district finances during sessions of the Nevada Legislature. The CFO also provides considerable support in the employee bargaining process with the district's four bargaining units.

The cost centers comprising the Finance and Operations Division overview are the following:

050	Chief Financial Officer	026	Real Property Management
052	Budget Department	011	Graphic Arts Center (Internal Service Fund)
060	Accounting Department	070	Purchasing and Warehousing
650	Facilities and Bond Management (Capital Funds)	767	Risk Management (Internal Service Fund)
006	Employee-Management Relations	091	Transportation
593	Demographics, Zoning, and Geographic Information Systems	953	Food Services (Enterprise Fund)

The Budget Department, Cost Center Group 052, is responsible for the preparation and processing of all transactions related to budget planning as well as the establishment, execution, maintenance, and monitoring of budgetary allotments and outcomes. Based upon direction by the Board, the district's budget is established through the presentation of a recommended budget by staff, discussion and analysis of the merits of alternatives and options through the Board, and distribution of the approved budget allotments to the operating divisions of the district. The department provides financial information as requested by the media, legislators, union representatives, other governing bodies, the Board, the Superintendent, and the CFO. The department's staff assists schools and departments in working within their individual budgets and developing methods of budgetary allotments for future years.

The Accounting Department, Cost Center Group 060, is organized along six functional lines, which include General Accounting, Accounts Payable, Cash and Investment Management, Accounting Systems, Payroll, and Employee Benefits. These areas perform various duties, including maintaining the district's accounting software package, monitoring and reconciling the district's purchasing card program, processing payments to over 13,000 vendors, servicing both the General and Bond Proceed Investment Portfolios, preparing the Comprehensive Annual Financial Report (CAFR), producing and distributing bi-weekly and semi-monthly payrolls for over 38,000 employees, and administering all benefit and related payroll deductions, including tax-deferred 403(b) and 457 plans for district employees.

Fiscal Year 2009-10 Accomplishments:

- Provided periodic reports and attended meetings with individual committee members to provide fiscal reporting of the 1998 Capital Improvement Program (CIP) progress to the Debt Management Commission, the Bond Oversight Committee, the Oversight Panel for School Facilities, and others involved in the district's issuance of debt
- Continued favorable ratings status for the district's outstanding bonded indebtedness
- Earned the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the eighteenth consecutive year
- Earned the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the district's 2008-09 Comprehensive Annual Financial Report (CAFR)
- Prepared and submitted all Nevada Department of Education as well as other State of Nevada reporting requirements within requested deadlines



Fiscal Year 2010-11 Objectives:

- Continue to provide fiscal reporting of school construction program progress to the Debt Management Commission, the Bond Oversight Committee, the Oversight Panel for School Facilities, and others
- Participate in planning for the next CIP
- Prepare a 2010-11 Budget and Statistical Report that meets the GFOA criteria to earn a Distinguished Budget Presentation Award
- Prepare a 2009-10 Comprehensive Annual Financial Report (CAFR) that qualifies for GFOA's Certificate of Achievement for Excellence in Financial Reporting
- Conduct work sessions to provide budgetary updates and seek input from members of the Board, administration, and community
- Provide fiscal reporting as necessary during the 2011 biennial legislative session

Performance Measures	2007-08	2008-09	2009-10
Amount of Bonds Sold for School Construction	\$ 1,325,000,000	N/A	N/A
Fitch Bond Rating	AA	AA	AA
Moody's Bond Rating	Aa1	Aa2	Aa1
Standard & Poor's Bond Rating	AA ¹	AA ¹	AA ¹
A/P Invoices Processed	155,726	136,263	128,946
Number of Purchasing Card Transactions	141,281	122,422	130,721
Amount of Purchasing Card Transactions	\$ 58,541,544	\$ 48,190,145	\$ 48,619,213
Received GFOA awards for Budget and Statistical Report and CAFR	Yes	Yes	Yes
Tentative Budget Adopted	4/11/07	4/07/08	4/14/09
Final Budget Adopted	5/16/07	5/21/08	5/20/09
Amended Final Budget Adopted	12/13/07	12/11/08	12/10/09

¹ The district was the first Nevada school district to be rated in the AA category from all three rating agencies.

Employee-Management Relations, Cost Center Group 006, Employee-Management Relations (EMR) provides courteous, efficient, and effective customer service to schools, departments, employees, and the public in order to support student achievement by assisting administrators in implementing applicable laws, contractual agreements, and district policies, regulations, and procedures as they relate to personnel issues. EMR represents the interests of the district in the interpretation and implementation of the employee negotiated agreements, as well as the policies, regulations, and procedures of the district.



Fiscal Year 2009-10 Accomplishments:

- Refined ISO procedures and processes
- Refined and further utilized the Early Resolution Process with all employee groups
- Returned all phone calls and e-messages within two business days
- Offered multiple trainings on supervision, evaluations, and progressive discipline through PATHLORE and also in each of the regions and divisions
- District advocate for all internal appeal hearings and summary (non-dismissal) arbitrations
- Resource for questions and concerns relating to employment matters

Fiscal Year 2010-11 Objectives:

- Increase the number and locations of trainings to be offered by EMR
- Continue to use the Early Resolution Process with all employee groups
- Continue as a resource for questions and concerns relating to employment matters

Employee-Management Relations

Performance Measures	2007-08	2008-09	2009-10
Number of Grievances Filed by CCEA	97	108	129
Number of Grievances Filed by ESEA	81	119	135
CCEA Successful Pre-Grievance Resolutions	33	51	74
ESEA Successful Pre-Grievance Resolutions	60	55	42

The Demographics, Zoning, and Geographic Information Systems, Cost Center Group 593, consists of three sections that provide student enrollment projections, attendance zone recommendations, building utilization studies, and school capacity calculations. It evaluates the district's desegregation plan and recommends boundary adjustments, school choice options and programs to promote student diversity throughout the district; allocates the use of and coordinates the relocations of the district's portable classrooms; manages and operates the district's geographic information system (GIS) and computerized zoning; evaluates student enrollments and tracks demographic trends; develops maps identifying school locations, attendance zones, future school locations, region and Board of Trustee boundaries; and coordinates student safety routes to and from school. In addition, the staff facilitates the activities of the Attendance Zone Advisory Commission (AZAC).

Fiscal Year 2009-10 Accomplishments:

- Facilitated the activities of AZAC to obtain approval of 2010-11 attendance boundaries, including attendance boundaries for four new elementary schools and one new career technical academy
- Provided analysis and recommendations indicating additional space required in order to provide educational equity for all schools and determined priority of building modernization requirements
- Conducted research and prepared data analysis regarding the capacity to convert all year-round elementary schools to the traditional nine-month schedule for 2010-11
- Prepared district-wide enrollment projections and the annual individual school staffing projections

**Fiscal Year 2010-11 Objectives:**

- Facilitate the Activities of AZAC and obtain approval of 2011-12 attendance zones
- Research projection methodologies that provide small area projections, which may establish greater accuracy for school siting decisions and staffing projections
- Respond to legislators by providing support that address requests during the 2011 legislative session
- Provide GIS expertise and manpower to the Homeland Security Council and Student Threat Assessment Team, and develop secure databases, analysis and provide recommendations regarding student and staff safety

Demographics, Zoning, and Geographic Information Systems

Performance Measures	2007-08	2008-09	2009-10
Projected Number of Students	314,403	314,352	313,688
Final Number of Students Enrolled	308,748	311,221	309,442
Variance From Projection	(1.8)%	(1.0)%	(1.4)%

Transportation, Cost Center Groups 091 and 093, employs over 2,000 employees, operates 1,470 buses and supports 1,246 other vehicles. The mission of the Department is to provide safe, efficient, and timely transportation to over 100,000 students to and from school daily, over an area of 8,012 square miles. Transportation is provided to students who live two or more miles (exceptions for hazards) from school and to special education students with unique transportation needs. Transportation is provided during regular school day hours as well as for interscholastic athletics, school activities, and special events. The Department is currently re-certified to ISO 9001:2008 standards and is dedicated to continual improvement.

Drivers and buses are added each year to accommodate the increasing number of routes associated with the opening of new schools, the accelerating demands of transporting disabled students, and the reconfiguration of transportation patterns resulting from a dynamic, often expanding metropolitan area.



Vehicle Maintenance Services, Cost Center Group 092, employs a staff of over 190 employees. The most cost-effective means of vehicle maintenance is provided without compromising safety. It provides the required number of vehicles daily, including school buses for student transportation and fulfills the needs of all administrative and support staff vehicle requirements.

Fiscal Year 2009-10 Accomplishments:

- Provided safe, reliable, and efficient transportation services to eligible students and staff, while maintaining the bus fleet availability at a rate of at least 95%
- Reduced the number of take home and support vehicles, thus reducing total miles driven and fuel consumed
- As a result of reduced student growth rates combined with aggressive route optimization, drastically reduced FTEs to effect cost avoidance savings which were met through attrition to maintain professional drivers and morale
- As a result of IEP team training, reduced required number of transportation aides by approximately 5%
- Continued to provide and improve on a web based registration process
- Worked with the Human Relations Department to develop and implement a training academy for future leaders in the Department

Fiscal Year 2010-11 Objectives:

- Pursue a more effective software program and reorganize the routing and scheduling section to achieve maximum efficiency, thus assuring maximum load counts on all routes, with monitoring for continued effectiveness
- Identify various positions throughout the Department in which cross-training will lead to better utilization of employees to accomplish daily departmental tasks
- Continue to expand the Bus Park-Out program to reduce daily miles driven and other operating costs
- Enhance “train-the-trainer” programs and offer ever improved training opportunities to all of our various skill areas
- Continuation of driver safety awareness program to include monthly safety messages and accident statistics, and support the Fleet Manager in identifying focus areas throughout the district
- Use the Parent Link system as a means of notifying parents of student eligibility and route information and continue to provide information on available web products
- Identify reductions in staffing times commensurate with elimination of year-round schools

Transportation and Vehicle Maintenance Services

Performance Measures	2007-08	2008-09	2009-10
Buses	1,467	1,536	1,470
Students Transported Daily	100,000	105,804	119,572
Bus Miles Driven	20,138,063	19,695,448	19,806,036
Number of Bus Stops	20,583	22,468	19,233
Vehicles/Buses Maintained	2,738	2,800	2,716
Vehicles/Bus Miles Driven	31,003,505	30,021,522	29,446,843

The Purchasing and Warehousing Department, Cost Center Group 070, oversees the functions of district-wide purchasing, warehousing, mail distribution, equipment/furniture standards, graphic arts, design and production, and supply chain management.

The Department procures equipment, supplies and services for the district in accordance with the Nevada Revised Statutes (NRS) and district policies. The Department processes over 60,000 purchase orders each year in excess of \$300 million. Competitive activities are issued each year for expenditures exceeding \$50,000 in accordance with NRS 332. The Department is also responsible for new construction equipment standards and placement of all furniture and equipment in new construction projects, portables, additions, and in areas with increased enrollment. The Department also manages the supplier outreach program, equipment replacement programs, Connex clean-up program, and three satellite operations in the Maintenance, Food Service, and Transportation Departments.

Fiscal Year 2009-10 Accomplishments:

- Tracked and improved performance goals
- Improved internal communications
- Improved external communications
- Published formal training materials
- Received npi award of excellence

Fiscal Year 2010-11 Objectives:

- Establish Strategic Plan & Long Term Goals
- Improve Communications
- Continue Process Documentation & Training Programs
- Continue with improvement and community efforts

Purchasing and Warehousing Department

Performance Measures	2007-08	2008-09	2009-10
Dollar Value of Purchase Orders (not including facilities projects)	\$329,904,687	\$315,192,333	\$302,477,770
Number of Purchase Orders Processed	68,788	63,352	60,636
Suppliers Average Delivery Time	17 Days	16 Days	18 Days
Number of Bids Processed	106	89	71
Number of Active Suppliers	4,400	3,756	4,426
Number of On-Line Requisitions	119,830	118,684	113,664

The Warehousing Section, Cost Center Group 074, receives, stores, delivers, transfers, and picks up supplies, furniture, equipment, and books throughout the district. The distribution section of the warehouse is comprised of a fleet of nine trucks, including a 2 ½ ton truck and tractor trailers. The Department also manages the district's surplus equipment, FOSS science replenishment program, and recycles computers, paper, metals, and other items.



Fiscal Year 2009-10 Accomplishments:

- Expanded northern warehouse/distribution center capabilities
- Purchased FOSS kits into stock for purchase by schools
- Implemented personnel cross training program
- Relocated carpet inventory to northern warehouse stock
- Increased external training

Fiscal Year 2010-11 Objectives:

- Reduce surplus inventory by 50%
- Explore possible revenue generating operations
- Set up additional inventory in northern warehouse
- Increase integration of deliveries with Mail Services

Warehousing Section

Performance Measures	2007-08	2008-09	2009-10
School & Custodial Supply Issues	\$ 5,151,534	\$ 4,300,261	\$ 738,479
Equipment Issues	\$ 1,999,399	\$ 1,728,768	\$ 176,508
Number of EDI Suppliers	10	11	9
Dollar Value of EDI Orders	\$ 51,713,489	\$ 67,879,091	\$ 64,577,200
Maintenance/Special Projects Issues	\$ 1,010,220	\$ 675,234	\$ 1,646,815
Number of Pickups and Returns	5,412	5,675	14,225

The Mail Services Center, Cost Center Group 076, offers intra-district delivery and pickup services to all schools and departments within the district. Thirteen delivery trucks service 501 locations and handle an average of 21,000 pieces of U.S. mail per day. The Center acts as the centralized liaison between the district and United States Postal Service and Federal Express, insuring the lowest possible cost on mailings.



Fiscal Year 2009-10 Accomplishments:

- Achieved ISO certification
- Updated web page with mail guidelines
- Expanded alternative mail delivery methods
- Provided services to new schools and locations
- Implemented many cost saving measures

Fiscal Year 2010-11 Objectives:

- Maintain service levels within reduced budgetary guidelines
- Increase integration of mail and warehouse deliveries
- Identify additional cost savings
- Expand courier cross training
- Provide services to new schools and locations

Mail Services Center

Performance Measures	2007-08	2008-09	2009-10
Number of Mail Stops	471	478	501
Pieces of Mail Posted	7,409,695	7,623,521	5,383,837
Average Cost of Mail Piece Posted	0.314	0.258	0.306
Average Cost of US First Class Rate	0.41	0.31	0.36

Finance And Operations Division Allocations

For Fiscal Years 2008-09 Through 2010-11

Description	2008-09 Actuals		2009-10 Amended Final Budget		2010-11 Final Budget		2009-10 vs. 2010-11	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	46.10	\$ 3,869,136	49.10	\$ 4,493,670	52.00	\$ 4,919,026	\$ 425,356	9.5 %
Support staff	1,681.43	75,252,720	1,683.98	71,831,202	1,627.08	72,035,520	204,318	0.3 %
Benefits	-	31,115,733	-	34,485,299	-	33,428,965	(1,056,334)	(3.1)%
Purchased services	-	7,096,900	-	6,986,188	-	6,687,799	(298,389)	(4.3)%
Supplies	-	12,172,481	-	12,219,098	-	11,069,592	(1,149,506)	(9.4)%
Property	-	6,695	-	-	-	-	-	- %
Other	-	204,160	-	82,574	-	66,624	(15,950)	(19.3)%
Total	1,727.53	\$ 129,717,824	1,733.08	\$ 130,098,031	1,679.08	\$ 128,207,526	\$ (1,890,505)	(1.5)%

Districtwide Expenditures

Services:

This cost center provides for those costs which are not necessarily assigned to individual schools or departments. Projects in this unit are typically to appropriate funds that are distributed districtwide or to accumulate reserves or deferred appropriations.

The 2010-11 Final Budget development for this unit involves the following areas.

Salary line items include:

- Extra duty payments for building rental activities
- Salary schedule payments for mid-year reclassifications of support and administrative staff

Benefits include:

- Funding for potential shortfall of retiree health payments and vacations
- Funding for unused sick leave payments
- Funding for CCEA career plan benefit payments

Purchased Services include:

- Projected professional fee of \$8.4 million paid to Edison Schools. In the General Operating Fund, Edison receives a per pupil revenue based on weighted enrollment similar to that of charter schools. The professional fee represents the difference between estimated per pupil revenue and expenditures paid on behalf of Edison by the district for payroll and supplies.
- \$5.2 million for transfers to area service centers based upon the formula to support differentiated funding
- \$6.5 million for waste removal services
- \$5.0 million for property and liability insurance
- Deferred purchased services allocations

Supplies include:

- Deferred instructional supplies
- Field trip clearing account. This account reflects a credit appropriation of \$5 million. Schools are charged for field trips by the Transportation Department. The offsetting credit is reported in this clearing account.

Property includes:

- Vehicle needs for the district
- Equipment requests from all administrative units

Other includes:

- Reserves, designations and contingency, including: \$3.5 million reserved for inventories, \$30.0 million designated for ESEA employee group insurance, \$13.7 million for categorical indirect cost reimbursement, and \$19.4 million as an undesignated ending fund balance.

School Allocations Districtwide

Services

This cost center reflects amounts for instructional supplies and equipment for all schools in the district. Following approval of the total appropriation levels in this budget for all schools combined, the aggregate amounts are then distributed to schools based upon formulas tied to enrollments. Those formulas are detailed in the Allocation of Personnel and Supplies Section of this document.

Salaries and Benefits include:

- Expenditures in school-based staff development programs

Purchased Services include:

- Printing/binding services, communication charges, postage and other miscellaneous service expenditures

Supplies include:

- Expenditures for athletic supplies, textbook appropriations and related expenditures, custodial supplies, special education supplies, and related supplies for various magnet programs

Property includes:

- Major, minor, and computer equipment expenditures associated with instruction and vocational education

Other includes:

- Designated allowances for maximum school carryover (See Budget Policy/Budget Administration – Schools)

Districtwide Expenditures And School Allocations

For Fiscal Years 2008-09 Through 2010-11

Description	Staff	2008-09	Staff	2009-10	Staff	2010-11	2009-10 vs. 2010-11	
		Actuals Amount		Amended Final Budget Amount		Final Budget Amount	Amount	Percent
Admin / prof tech	2.00	\$ 139,500	2.00	\$ 268,304	1.00	\$ 187,060	\$ (81,224)	(30.3)%
Support staff	0.50	856,970	0.50	(768,655)	-	(1,045,000)	(276,345)	(36.0)%
Benefits	-	75,475	-	1,549,185	-	1,482,745	(66,440)	(4.3)%
Purchased services	-	24,595,946	-	25,303,125	-	29,968,887	4,665,762	18.4 %
Supplies	-	21,574,363	-	58,694,030	-	51,627,739	(7,066,291)	(12.0)%
Property	-	-	-	21,965,751	-	9,844,191	(12,121,560)	(55.2)%
Other	-	11,063,538	-	130,659,276	-	70,863,000	(59,796,276)	(45.8)%
Total	2.50	\$ 58,305,792	2.50	\$ 237,671,016	1.00	\$ 162,928,622	\$ (74,742,394)	(31.4)%

Facilities Division

Cost Center Groups

020	Associate Superintendent of Facilities
021	Energy Conservation
023	Maintenance Department
024	Operations Department

Cost Center Groups

025	Landscaping and Grounds
029	Environmental Compliance
589	Special Projects



¹ Note: Described in Other Governmental and Proprietary Funds Sub-Section

Facilities Division

Mission

The Facilities Division administers a wide scope of functions including, but not limited to, the operation, maintenance, and fiscal control of all district facilities, including design, construction, modernization, energy management, custodial, equipment repair, general repair, environmental services to include asbestos and lead abatement, indoor air quality, mold investigation and remediation, and hazardous materials/laboratory functions, emergency management, and all school facilities grounds maintenance.



Services:

The Division is comprised of approximately 2,340 personnel, 357 schools at 323 school sites, and 59 administrative sites; spanning a geographic area of approximately 8,000 square miles; and is managed by the Associate Superintendent with the assistance of six department heads. Capital funded departments within the Division are not included in this overview. Accordingly, the accomplishments, objectives, and performance measures are General Operating Fund-based only and do not include capital funded activities.

The Cost Center Groups comprising the Facilities Division overview are the following:

020	Associate Superintendent	024	Operations Department
021	Energy Conservation	025	Landscaping and Grounds
023	Maintenance Department	029	Environmental Compliance

Associate Superintendent, Cost Center Group 020, is charged with supervision of all Division departments. The Associate Superintendent is responsible for the operation, maintenance, and fiscal control of all district facilities, including design, construction, modernization, energy management, custodial, equipment repair, general repair, environmental services to include asbestos abatement and hazardous materials/laboratory functions, all school facilities grounds maintenance, and emergency management functions. The Associate Superintendent is the primary purchasing authority with respect to construction and renovation of school facilities. This responsibility, coupled with those related to planning for facilities, places this office in a central role regarding the district’s long-term school construction and renovation program. The Associate Superintendent is also tasked with the coordination of all emergency management functions for the district.



Energy Conservation, Cost Center Group 021, tracks and analyzes all utility usage and costs and oversees and administers energy and water conservation for facilities within the district, and performs energy audits of all facilities monthly. Working with the centrally controlled Energy Management Systems (EMS), Energy Management ensures that prudent air conditioning, heating, and lighting practices are established and maintained at all district facilities. It also promotes usage of the most energy efficient air conditioning, heating systems, electrical power, and lighting systems in new schools, searches for methods to increase energy and water efficiency in existing facilities through mechanical and electrical retrofits, promotes energy and water conservation through behavioral changes in personnel who occupy and operate all facilities, and seeks alternative or renewable energy sources.

Maintenance, Cost Center Group 023, accomplishes maintenance and repair of district facilities, equipment, and utility systems utilizing the Work Management Center, Equipment Repair, General Repair, Mechanical Systems and Equipment, Exterior and Structural, and Utility-Monitor Control. Five zonal maintenance vans are in operation to assist in maintaining the needs of district schools and support facilities. The Work Management Center is responding to approximately 88,000 work orders each year. The energy management system currently operates the heating, ventilation, and air conditioning systems at the school sites.

Operations, Cost Center Group 024, is the largest department in the Division in terms of staff size and provides custodial services, payroll for over 1,500 employees, district-wide recycling, coordination of refuse disposal, pest control treatment, pigeon deterrent, and gym floor refinishing. The head custodian, custodial leader, or custodian, depending on the type of facility, is at the location while the school is in session and assists the administration in site maintenance, equipment set-ups, work order submission, ensuring playground equipment is operable and in good condition, and provides support in the area of minor repairs such as tile maintenance, furniture adjustment, carpet cleaning, and training. An Epidemic/Pandemic Control Center has been established to coordinate an open line of interdepartmental communication and execute protocol to maintain and minimize health and safety hazards.



Landscaping and Grounds, Cost Center Group 025, performs the primary function of installation and maintenance of plant material and grass playing fields and the installation and maintenance of irrigation systems to promote a sustainable environment for plants. Support personnel perform turf mowing and other horticultural practices, equipment maintenance and repair, grading and clean-up support, and installation and repair of irrigation components including computerized water management systems. The department develops landscape standards for new construction, plans and installs new landscape projects, monitors landscape contractors, assists schools with self-funded projects, and prepares fields for sporting events.

Environmental Compliance, Cost Center Group 029, provides oversight and assistance in complying with federal, state, and local environmental occupational health and safety laws as well as administration of asbestos, hazard communication, hazardous waste, and underground storage tank management programs. The department also receives, investigates, evaluates, and reports on environmental complaints and concerns within the district or as referred by external regulatory agencies. Activities include performing indoor air quality investigations, accomplishing materials testing and evaluation, accomplishing asbestos, lead paint, and mold testing and remediation, and bi-annually performing school equipment safety inspections.

Fiscal Year 2009-10 Accomplishments:

- Continued the development of a strategic plan for staffing, equipping, and decentralizing support for the four geographic regions with zonal maintenance
- Continued to implement improvements with the new CMMS system, including securing office and workspace for crews in each of the four geographic regions; also completed procurement of portable office space at the cold storage facility by the Las Vegas Motor Speedway
- Earned ISO 9001:2000 recertifications for Operations, Maintenance, and Grounds Departments
- Rewarded 313 schools with cost avoidance energy savings of 10% or more along with all other energy efficient methods and systems resulted in an 8% reduction in energy use per square foot from the previous year
- Converted HVAC controls in 419 portable classrooms and converted lighting to T8s in 73 portable classrooms
- Obtained \$1.4 million in ARRA funds for installation of solar PV (photovoltaic) panels as a renewable energy source
- Expanded in-house building HVAC commissioning aimed at energy conservation and reduced maintenance after completing four schools with 28 additional scheduled
- Participated in the first phase and development of a statewide crisis response plan under the Schools Prepared and Ready Together Across Nevada program that will continue through December 2010
- Removed 109,600 square feet of aesthetic turf
- Achieved savings of over \$50,000 by changing the method of green waste disposal
- Completed 47 AHERA 3-year reinspections, six asbestos abatements, and eight lead paint abatement projects

Fiscal Year 2010-11 Objectives:

- Complete decentralization of services to 50% targeted four region concept
- Develop a lifecycle backlog reduction plan to utilize the summer months (after year-round to nine-month calendar conversions) to focus on completing lifecycle paint and flooring at an accelerated pace
- Complete conversion of all remaining portable classrooms HVAC controls and T12 to T8 lighting
- Work with Technology Department to install a district-wide automatic computer shutdown program
- Use rebates from NV Energy for installation of solar PV panels and institute a pilot wind renewable energy program
- Continue with in-house commissioning of all HVAC modernization projects and expand the program to start commissioning of existing schools
- Complete the Epidemic/Pandemic Emergency Plan and the Business Continuation Plan
- Conduct boiler training for elementary and middle school head custodians
- Use information and administration comments from yearly performance audits with the goal to increase landscaping and grounds service and improve communication with school clients

Performance Measures	2007-08	2008-09	2009-10
Number of Schools	341	347	353
Cost Avoidance Savings (electrical)	\$8,500,000	\$10,300,000	\$9,500,000 ¹
Safety/Environmental/Hazardous Materials and Indoor Air Quality Requests/Complaints	1,699	858	532
Acres of Improved Ground	5,073	5,101	5,178
Number of maintenance work orders	95,985	93,305	87,906
Cleaning Square Footage: Schools	30,666,338	31,244,769	34,094,193
Portables	1,508,395	1,630,247	1,630,247
Administrative Sites	1,254,650	1,277,412	1,454,022
School Safety Inspections	1,042	1,114	1,022
Energy Conservation Rebates	256	307	313

¹ The reduction in cost avoidance savings resulted from updated energy baselines for all schools – more reflective of current technology - makes it harder to show a savings and raises the bar on conservation expectations. The previous baseline would have shown continued improvements in excess of \$11 million savings, in line with the 8% per square foot energy use reduction measured directly for fiscal 2009-10.

Facilities Division Allocations

For Fiscal Years 2008-09 Through 2010-11

Description	2008-09 Actuals		2009-10 Amended Final Budget		2010-11 Final Budget		2009-10 vs. 2010-11	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	16.50	\$ 1,587,053	17.50	\$ 1,672,742	20.00	\$ 1,959,722	\$ 286,980	17.2 %
Support staff	2,084.18	86,374,851	2,147.22	84,303,386	2,138.97	88,732,998	4,429,612	5.3 %
Benefits	-	32,802,612	-	36,343,509	-	37,114,121	770,612	2.1 %
Purchased services	-	18,185,385	-	17,111,274	-	17,383,400	272,126	1.6 %
Supplies	-	56,466,991	-	64,105,331	-	65,092,199	986,868	1.5 %
Property	-	-	-	75,000	-	75,000	-	- %
Other	-	467,472	-	84,278	-	84,010	(268)	(0.3)%
Total	2,100.68	\$ 195,884,363	2,164.72	\$ 203,695,520	2,158.97	\$ 210,441,450	\$ 6,745,930	3.3 %

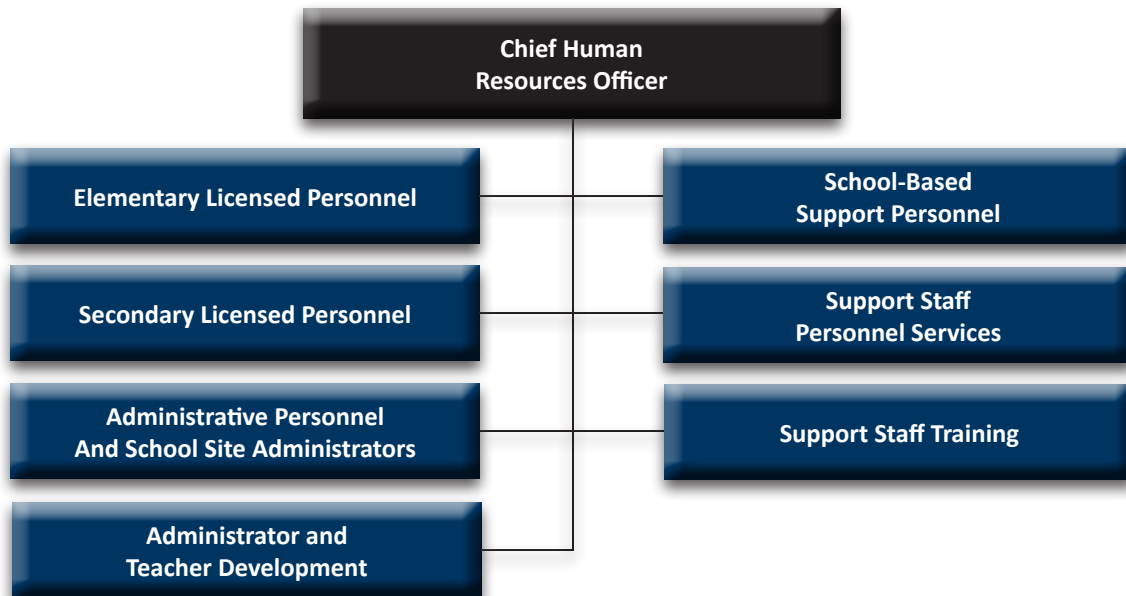
Human Resources Division

Cost Center Groups

031 Chief Human Resources Officer
032 Support Staff Personnel Services
033 Administrator and Teacher Development
036 Support Staff Training

Cost Center Groups

040 Administrative Personnel and School Site Administrators
042 Elementary Licensed Personnel
043 Secondary Licensed Personnel
046 School-Based Support Personnel



Human Resources Division

Services:

The Human Resources Division is responsible for recruiting, hiring, placing, and retaining the district's licensed staff, support staff, police, and administrative employees, to include the staffing of all elementary, secondary, specialized, and alternative schools in addition to all other departments in the organization. The Division is organized so that functions are aligned to address customer service and efficiency.

The cost center groups comprising the Division overview are the following:

031	Chief Human Resources Officer	040	Administrative Personnel & School Site Administrators
032	Support Staff Personnel Services	042	Elementary Licensed Personnel
033	Administrator & Teacher Development	043	Secondary Licensed Personnel
036	Support Staff Training	046	School Based Support Personnel

Cost centers include the operations of the offices of the Chief Human Resources Officer, the Deputy Human Resources Officer, and directors assigned to supervise employee services, administrative personnel, recruitment and staffing of licensed and support staff personnel, new teacher development and mentoring programs, leadership development, support staff development and training, alternative routes to licensure, and substitute services.

Fiscal Year 2009-10 Accomplishments:

- Aligned procedures that enhanced customer service, communication, efficiency, and productivity in the Division
- Improved compliance with highly qualified teacher requirements
- Continued implementation of targeted employee recruitment initiatives for identified critical shortage areas
- Successfully designed and implemented staffing process and procedures that address district hiring and reduction in force
- Expanded development of technology and data systems for use as the source of decision making by selected departments within the Division
- Updated position descriptions, position requirements, and the support staff Qualified Selection Pool (QSP) process for areas including Purchasing and Warehousing, School Police Services, and Technology and Information Systems Services
- Expanded partnerships with local institutions of higher education to increase the pool of highly qualified licensed personnel and to enhance the pre-student teaching and student teaching programs

Fiscal Year 2010-11 Objectives:

- Increase compliance with highly qualified teacher and support staff requirements
- Review and update support staff position descriptions, position requirements, and the support staff Qualified Selection Pool (QSP) process with focus on positions in the Maintenance and Operations Departments
- Update the student teaching placements process through collaboration with the institutions of higher education
- Expand technology and communication systems to improve efficiency and customer service, including monitoring and providing ongoing updates for the Division website
- Expand the implementation of online professional development opportunities for new teachers, support staff, and administrators that target relevant training for employees

Human Resources Administrative Unit Allocations

For Fiscal Years 2008-09 Through 2010-11

Description	2008-09 Actuals		2009-10 Amended Final Budget		2010-11 Final Budget		2009-10 vs. 2010-11	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / Prof Tech	22.00	\$ 2,370,466	24.00	\$ 2,616,833	23.00	\$ 2,520,615	\$ (96,218)	(3.7)%
Licensed	19.00	536,548	13.00	1,250,683	13.00	1,180,512	(70,171)	(5.6)%
Support Staff	135.92	6,313,021	149.68	6,707,450	149.00	7,012,609	305,159	4.5 %
Benefits	-	2,683,042	-	3,620,401	-	3,649,692	29,291	0.8 %
Purchased Services	-	1,695,125	-	1,994,422	-	1,707,922	(286,500)	(14.4)%
Supplies	-	372,969	-	559,300	-	299,800	(259,500)	(46.4)%
Other	-	919,197	-	725,500	-	700,500	(25,000)	(3.4)%
Total	176.92	\$ 14,890,368	186.68	\$ 17,474,589	185.00	\$ 17,071,650	\$ (402,939)	(2.3)%

District-Wide Staffing Allocations

The district-wide staffing allocations represent the appropriations for staffing and employee benefits under the control of the Division at the school site level as contrasted with the appropriations assigned for the Division's administrative operations.

District-wide staffing allocations are maintained in four cost center groups separated by employee groups with exception to the support and school police employee groups which are maintained combined in the support cost center group. Licensed staffing is separated into two cost centers delineating between elementary and secondary education. The cost center groups are detailed below.

Administrative Personnel and School Site Administrators, Cost Center Group 040, provides accounting for site allocations of administrative personnel at the all grade levels that includes principals, vice-principals, deans, and other site administrative personnel.

Elementary Licensed Personnel, Cost Center Group 042, provides accounting for site allocations of licensed personnel at the elementary grade levels that includes teachers, librarians, specialists, and other certified personnel.

Secondary Licensed Personnel, Cost Center Group 043, provides accounting for site allocations of licensed personnel at the secondary grade levels that includes teachers, librarians, and other certified personnel.

School Based Support Personnel, Cost Center Group 046, provides accounting for site allocations of support staff at all grade levels that includes secretaries, office managers, classroom aides, and other support personnel.

The related allocation ratios are detailed in the Informational Section of this document.

District-Wide Staffing Allocations

For Fiscal Years 2008-09 Through 2010-11

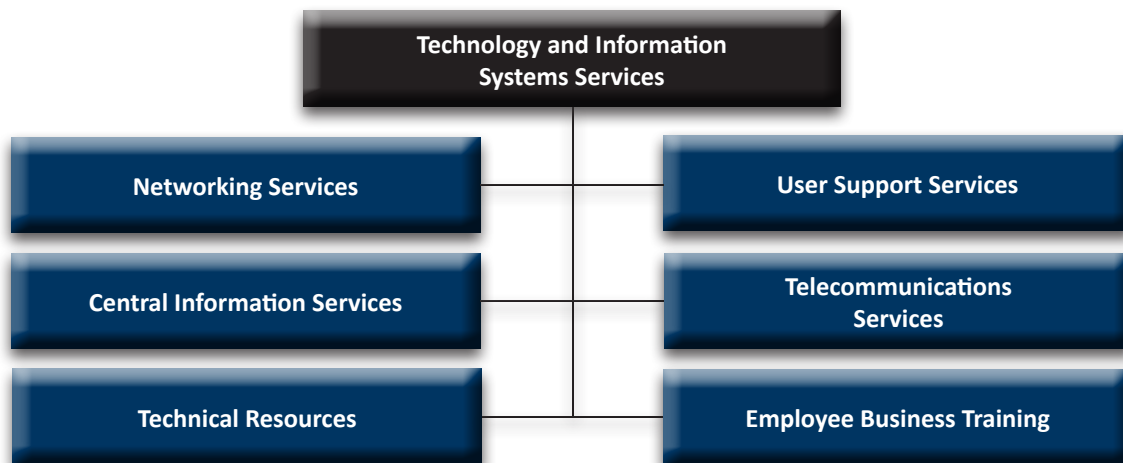
Description	2008-09 Actuals		2009-10 Amended Final Budget		2010-11 Final Budget		2009-10 vs. 2010-11	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / Prof Tech	836.00	\$ 76,465,111	820.00	\$ 76,502,963	720.00	\$ 68,347,678	\$ (8,155,285)	(10.7)%
Licensed	12,100.40	671,052,936	11,919.03	636,717,812	11,416.62	623,506,097	(13,211,715)	(2.1)%
Support Staff	3,239.78	117,853,512	3,238.60	109,797,120	3,102.85	105,758,454	(4,038,666)	(3.7)%
Benefits	-	298,756,327	-	306,514,803	-	293,503,756	(13,011,047)	(4.2)%
Other	-	-	-	2,400,000	-	-	(2,400,000)	(100.0)%
Total	16,176.18	\$ 1,164,127,886	15,977.63	\$ 1,131,932,698	15,239.47	\$ 1,091,115,985	\$ (40,816,713)	(3.6)%

Technology and Information Systems Services Division**Cost Center Groups**

056	Technology and Information Systems Services
054	Networking Services
057	User Support and School Technology Deployment Services
058	Central Information Services

Cost Center Groups

063	Technical Resources
190	Telecommunications Services
009	Employee Business Training



Technology and Information Systems Services Division

Mission

The mission of Technology and Information Systems Services (TISS) is to provide technology-related leadership and support to enhance the district's ability to meet its goals.

Services:

The Division's major responsibilities include supporting the district's central information systems (e.g., payroll, student accounting, human resources), parent communication system, and professional development tracking system; implementing and maintaining local area networks (LAN) and wide area networks (WAN) throughout the district; supporting all desktop computers and related equipment; and providing technology and business systems training for all employees.

To meet these requirements, the Division is organized into the following cost center groups:

056	Assistant Superintendent - Chief Technology Officer	009	Employee Business Training
054	Networking Services	063	Technical Resources
057	User Support and School Technology Deployment Services	190	Telecommunication Services
058	Central Information System		

Networking Services (NS), Cost Center Group 054, provides networking support to the district. NS is comprised of five work units and functional areas: Planning Unit, which provides detailed layout and inspection activities to new school data communication networks; Logistics, responsible for providing logistical support to the other department units (e.g. communications, spare parts, network training to Educational Computing Strategists, etc.); Network Security, responsible for network security related activities; Network Unit, which provides LAN and WAN connectivity, and the Server Unit, which manages school and various administrative site servers.

User Support Services (USS), Cost Center Group 057, is responsible for providing integration of technology into schools, help desk support for all personal computers (PCs), network-related issues, and districtwide software applications, desktop maintenance for PCs and peripherals, and video conference support for users throughout the district. USS is divided into four operation units: the Call Center provides hardware and software support for employees, both in schools and central offices. Central Desktop Management team monitors the health of the District's computers and uses remote tools to support and manage districtwide software installations, as well as supports video conferencing activities throughout the district. School Technology Deployment Services' activities are funded predominantly by bond programs and include equipment installation for LAN and WAN communication, computers, and all levels of associated software.



Central Information Services (CIS), Cost Center Group 058, provides enterprise computer systems to the district such as Student Information System, Payroll, HRMS, Finance, and Purchasing and Warehousing. CIS consists of the following service groups: Computer Operations and Data Control, Database Administration, Programming, SAP Basis, SAP Security, SASI Team, Systems Administration, and Systems Architecture & Special Projects.

Technical Resources, Cost Center Group 063, provides electronic communications, application development services, professional development, training materials, InterAct™, and internet services (including web access and web development).

Telecommunication Services, Cost Center Group 190, provides installation and maintenance of telephone communication systems in the district. This equipment includes electronic, digital, and Voice over IP (VoIP) telephone systems as well as two-way radios. Installation services include research and development, planning, equipment installation, testing, and operational in-service training. Maintenance services include scheduled preventive maintenance inspections, on-site equipment repairs, and evaluation and replacement of obsolete equipment.



Employee Business Training, Cost Center Group 009, provides business and technology software application training to all employees. Classes include Microsoft Windows, Microsoft Office, InterAct™, Pathlore LMS, Adobe Acrobat, and enterprise systems such as mainframe and enterprise resource planning (ERP).

Fiscal Year 2009-10 Accomplishments:

- Completed upgrade of the parent communication system, ParentLink®, which included new features such as enhanced communication and notification options for parents and students, improved grade book monitoring and configuration for teachers and administrators, and increased phone capacity
- Increased the level of customer service by expanding the help desk support of two district-wide applications, providing schools and departments with specialized training based on needs assessment, and designing, coding, and deploying software enhancements for various applications
- Received 3rd place recognition from the Center for Digital Education, the National School Boards Association, and Converge Online magazine's 2009 Digital School Districts Survey for digital technology performance
- Deployed a health monitoring tool to reduce improve desktop management, used a remote update of the anti-virus/anti-spyware software version, and saved approximately \$60,000 in parts by repairing and reusing parts from computers reclaimed as part of the "BER" process
- Completed deployment of nine replacement servers as part of a state technology grant, installed servers, WAN connections, and telephone systems for six new schools and one rebuilt school, and continued migration from Novell NetWare to Microsoft Windows as the primary server operating system in schools
- Upgraded all telephone systems to version 9 of the Alcatel telephone operating system
- Installed approximately 6,600 WiFi access points in 150 schools

Fiscal Year 2010-11 Objectives:

- Develop a comprehensive, visionary, twenty-first-century technology plan in line with district strategic initiatives to provide a solid foundation for increased technology integration in the classroom and in central business systems
- Deploy new servers, routers, and workstations to existing schools as part of a Bond Fund replace and repurpose project, and servers, WAN connections, and telephone systems to the five new schools
- Train and migrate all remaining elementary schools to use CLASSxp
- Increase training offerings to staff, both internally and externally, by use of online tools, training videos, and web-based classes

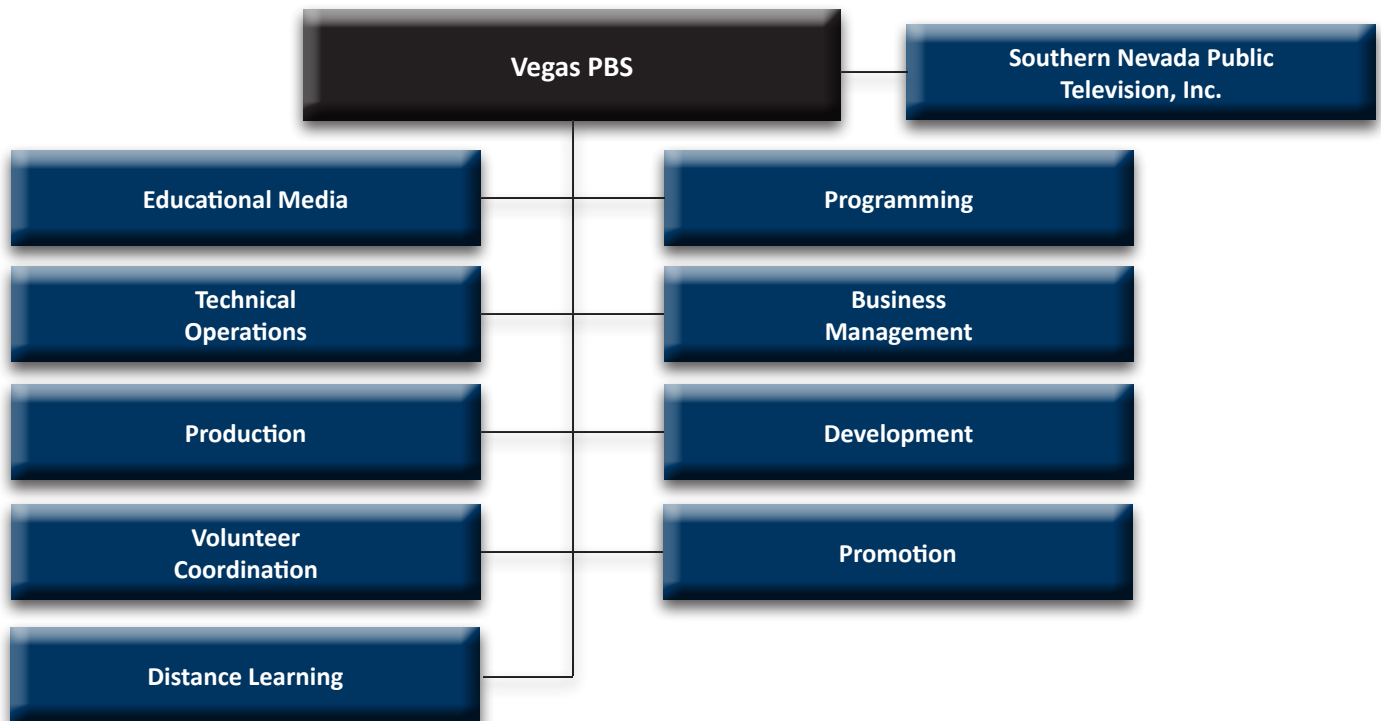
Performance Measures	2007-08	2008-09	2009-10
PC/Network Repair Tickets Generated	33,148	35,345	27,859
Business Application Tickets Generated (e.g., SASI,ERP)	N/A	34,766	35,462
Refreshment Computers	5,595	1,856	1,992
Telephones Supported	29,743	31,620	32,048
Teacher Voice Mail Boxes Supported	17,391	17,119	17,055
Sites with E911	323	331	325
Report Cards Printed	649,234	650,445	659,506
ParentLink Parent Logins	N/A	103,891	2,099,279
Phone Messages Delivered Via ParentLink	N/A	10,531,579	11,403,420
InterAct Users (approximately)	45,000	45,000	45,000
District Web Site hits	886 million	602 million	755 million
Filtered Internet pages served	7.5 billion	8 billion	1.5 billion
Email messages filtered for SPAM/VIRUS	380 million	450 million	400 million

Technology And Information Systems Services Division Allocations**For Fiscal Years 2008-09 Through 2010-11**

Description	2008-09 Actuals		2009-10 Amended Final Budget		2010-11 Final Budget		2009-10 vs. 2010-11	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Admin / prof tech	9.70	\$ 918,470	15.70	\$ 1,499,392	14.20	\$ 1,432,498	\$ (66,894)	(4.5)%
Licensed	-	23,446	-	18,000	-	15,000	(3,000)	(16.7)%
Support staff	144.00	10,345,465	152.65	10,984,173	160.15	11,754,393	770,220	7.0 %
Benefits	-	3,458,611	-	4,013,296	-	4,201,937	188,641	4.7 %
Purchased services	-	13,122,592	-	15,423,894	-	14,836,753	(587,141)	(3.8)%
Supplies	-	6,635,358	-	1,939,150	-	1,924,387	(14,763)	(0.8)%
Property	-	-	-	6,000	-	-	(6,000)	(100.0)%
Other	-	968,977	-	8,800	-	8,800	-	- %
Total	153.70	\$ 35,472,920	168.35	\$ 33,892,705	174.35	\$ 34,173,768	\$ 281,063	0.8 %

Cost Center Groups

140 Vegas PBS
603 Distance Learning



Vegas PBS

Mission Statement

The mission of Vegas PBS is to improve people's lives by creating and distributing media content that improves health and education; strengthens community institutions; provides universal access to the arts; and fosters civic engagement. This is accomplished by the creation, acquisition, and distribution of educational courses and program content using "high tech" digital media that is enhanced with "high touch" community partnerships, civic events and outreach activities.

Services:

Vegas PBS consists of several distinct media services managed according to mission, technology, and revenue sources. Functionally these service units are divided into the Virtual High School (VHS), Educational Media Services (EMS) and Public Service Media (PSM) departments.

VHS and EMS are funded primarily by the district with supplemental support from corporate funding, foundation and government grants. All educational media services directly serve classroom teachers, counselors, librarians, and offer district-approved professional development curriculum.

PSM includes public television, educational cable, internet services, and outreach activities funded with non- district revenues received through donations from individuals, corporations, foundations, service fees, and federal matching grants.

Vegas PBS Educational Media Services (EMS)

The Vegas PBS Educational Media Services Department consists of many services reaching all areas of the district including:

- Programming six closed-circuit Educational Broadband Services (EBS) channels for schools via curriculum based "themed" channels named Health and Wellness, Live, Career and Technical, Elementary, NASA, and Vegas PBS-10.1
- Operating Cox Cable educational access cable channels 110 (Rewind) and 111 (Jackpot), for a consortium that includes the district, CSN, and UNLV
- Digitizing the 42 cable and classroom channels provided by Cox Cable plus the seven Vegas PBS public channels, five local commercial news channels and the six district EBS channels via the district's wide area network (WAN)
- Acquiring, producing, and indexing 170,000 curriculum-based educational digital media objects, linking resource databases, and training teachers to properly use on- demand digital media objects in the classroom
- Collecting, duplicating, and lending physical media materials from the Educational Media Center to schools across the state
- Funding operations of Ready-to-Learn early childhood literacy workshops, Reading for Smiles oral health workshops, and Keeping Kids Fit child obesity workshops, including workshop facilitators, student books and technology kits
- Marketing and administering the PBS TeacherLine online professional development college credit course offerings and scholarships allowing teachers to meet "Highly Qualified" status
- Administering and coordinating statewide educational media services targeted to deaf/hard of hearing and blind/ visually impaired students and their families through the Described and Captioned Media Program (DCMP), captioning services, parental backpacks, and the creation of Braille media for teachers and students
- Providing production, duplication, and distribution of administrative training materials, police and human resources updates, Virtual High School courses, student contests, PSA's, Inside Education, School Matters, and a homework math tutoring program
- Acquiring, marketing, and supporting users of video- based GED courseware in schools, businesses, and nonprofit organizations
- Creating extensive educational program-related and curriculum- based web materials for parents, teachers, and children on VegasPBS.org, VegasPBSParents.org, VegasPBSTeachers.org, VegasPBSKids.org, VegasPBSKidsGo.org, and Vegas PBSPlay.org
- Supporting pre-service teachers and state teaching institutions by donating access and providing orientation training for effective use of video on- demand electronic media materials
- Creating video training content to support district initiatives such as police and human resources updates, administrative orientation, and adherence to legal and safety regulations



Vegas PBS Educational Media also provides broadcast delivery of educational video services to public, private, and home-schooled children in Clark, Lincoln, Nye, and White Pine Counties in Nevada, plus portions of San Bernardino County in California, and Mojave County in Arizona.

Virtual High School (Distance Learning)

Virtual High School functions as a fully accredited, credit-bearing distance education high school which offers students instruction through Internet-based classes. The school represents an educational resource which offers students educational opportunities enrolled either full-time, or part-time concurrent with their high school program. Full-time students in grades 9-12, apply for admission, are interviewed by administration, and follow a schedule prepared by a counselor prior to enrollment. Concurrent part-time students register for courses online and complete an online orientation.

The Virtual High School provides:

- High quality credit-bearing online courses to high school students including credit retrieval, honors, Advanced Placement, and standard courses
- Credit-bearing online courses to students in other districts in the State offering credit retrieval, honors, Advance Placement, and standard courses
- Flexible scheduling for taking classes 24/7
- Online classes concurrently with high school programs to fulfill high school graduation requirements
- Credit-bearing online honors courses to middle schools students that include Geometry 1, Algebra 1, and Spanish 1
- Online drivers' education courses



Major community engagement activities are scheduled by Vegas PBS or its non-profit subsidiary, Southern Nevada Public Television (SNPT), each year around high visibility national PBS television programs. Special emphasis is currently on the child health issues of oral hygiene and obesity. An ongoing program focuses on early childhood literacy by providing over 400 workshops each year for children and parents in Title I neighborhood schools. Special outreach programs with the district support adult literacy, GED courses, and English language proficiency.

Vegas PBS produces many privately funded local programs for KLVX-DT Channel 10 which attempt to meet community interest and civic needs including:

Outdoor Nevada and Wonders of the West's outdoor recreation and environmental awareness with rich web materials to support school curriculum

Inside Education's exploration of K-12 school issues for the general public

Nevada Week's roundtable discussion of political issues.

Recession Rx's assistance to families in finding community resources that assist with current mortgage foreclosure issues, job searches, or career education options

Community Calendar's public notice on Vegas PBS and Vegas PBS.org including hundreds of community lectures, nonprofit fundraisers, cultural performances, and ethnic celebrations.

Green from the Ground Up's examples of desert appropriate, energy efficient commercial building construction options

Fiscal Year 2009-10 Accomplishments:

- Provided classrooms with over 500,000 programs or media objects through broadcast, physical loan, duplication, satellite, or video on demand services
- Offered more online college credit professional development classes to teachers assisting with retention of quality teachers and focused on improving classroom instruction
- Continued promotion of literacy, oral health, nutrition, and exercise instruction and outreach to students and classrooms
- Continued to expand course access and enrollment in Virtual High courses.
- Completed move into the new Educational Technology Campus facility

Fiscal Year 2010-11 Objectives:

- Provide classrooms with programs or media objects through broadcast, physical loan, duplication, satellite, or video on demand services
- Provide certification online courses acquired from PBS TeacherLine to offer math and science-based courses
- Expand the Keeping Kids Fit new multi-media educational initiative focusing on childhood obesity
- Continue to provide services to non-English speaking populations
- Virtual High School to acquire and promote new online tutorial material to allow student self-study for state proficiency exams
- Virtual High School to expand course access and increase enrollment
- Develop and promote workforce readiness programs to combat unemployment

Vegas PBS Division Allocations**For Fiscal Years 2008-09 Through 2010-11**

Description	Staff	2008-09 Actuals	2009-10 Amended Final Budget	2010-11 Final Budget	Staff	Amount	2009-10 vs. 2010-11	
		Amount					Amount	Percent
Admin / prof tech	13.00	\$ 1,143,339	13.00	\$ 1,249,218	13.00	\$ 1,254,275	\$ 5,057	0.4 %
Licensed	2.00	225,873	3.00	282,299	3.00	288,302	6,003	2.1 %
Support staff	29.75	1,811,333	31.00	1,879,908	31.00	1,896,933	17,025	0.9 %
Benefits	-	985,039	-	1,087,567	-	1,100,000	12,433	1.1 %
Purchased services	-	505,929	-	267,025	-	191,068	(75,957)	(28.4)%
Supplies	-	378,355	-	330,186	-	310,106	(20,080)	(6.1)%
Property	-	250	-	53,650	-	53,650	-	- %
Other	-	286,042	-	220,472	-	216,792	(3,680)	(1.7)%
Total	44.75	\$ 5,336,159	47.00	\$ 5,370,325	47.00	\$ 5,311,126	\$ (59,199)	(1.1)%



Other Governmental and Proprietary Funds

In this sub-section, other governmental and proprietary funds are detailed with narratives of their respective services, goals, achievements, and performance measurements.

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Special Revenue Funds

The district maintains one major governmental and four non-major governmental special revenue funds. "Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects." *Government Accounting Standards Board, Statement 54, Par. 30*

Federal Projects Funds

The Federal Projects Funds are used to account for projects related to federally assisted activities. A detailed listing of grants is included in the appendix section. The Medicaid programs are for services rendered on behalf of eligible students receiving School-Based Child Health Services that are used to supplement the district's educational process.

The Federal Projects Funds' ending fund balance is expected to decrease by over \$2.8 million due to the planned spend down of reimbursement revenues received in prior years for Medicaid services on behalf of eligible students.

Grants From Federal Sources

For the Fiscal Years 2009-10 and 2010-11

Description	2009-10 Estimated	2010-11 Budget
No Child Left Behind Act		
P.L. 103-382:		
Title I-A - Disadvantaged	\$ 69,803,000	\$ 70,080,000
Title I - School Improvement	2,252,000	2,250,000
Title I-D - Neglected & Delinquent Children	305,000	280,000
Title II-A - Teacher/Principal Training & Recruitment	11,138,000	11,170,000
Title II-D - Enhancing Education Through Technology	1,296,000	1,296,000
Title III - Instruction for Limited English	5,975,000	5,975,000
Title IV-A - Safe & Drug Free Schools	835,000	835,000
Title V - Innovative Education Program Strategies	250,000	-
McKinney - Vento Homeless Assistance	116,000	116,000
Special Education Cluster		
P.L. 99-457, Preschool Project	1,125,000	1,125,000
P.L. 101-476:		
Educating Students With Disabilities: Local Plan	43,386,000	44,247,000
Educating Students With Disabilities: Case Load	130,000	130,000
Indian Education Act, Title IX-A, P.L. 102-382	178,000	178,000
Office of Refugee Resettlement		
Refugee School Impact Aid	121,000	121,000
Special Projects		
GEAR UP	640,000	600,000
Advanced Placement Fee Payment Program	5,000	5,000
Enhancing Education Through Technology (EETT)	215,000	215,000
Direct Grants from the Department of Education		
FIE - Teaching American History	315,000	-
Early Reading First	425,000	-
Reading & Emergency Management	425,000	-
Youth Risk Behavior Study	35,000	-
School Drug Testing	135,000	135,000
FIE - Newcomer Academy	108,000	-
FIE - Executive Leadership	345,000	345,000
FIE - Counselor Connect	856,000	856,000
FIE - Urban Teach Mentor	238,000	238,000
FIE - Family Leadership	190,000	190,000
White MS Physical Education	500,000	500,000
Direct Grant from Department of Justice		
Gang Resistance Education and Training (GREAT)	17,000	-
Carl D. Perkins Vocational & Applied Technology		
Education Act, P.L. 101-392	3,352,000	3,352,000

Grants From Federal Sources - Continued

For the Fiscal Years 2009-10 and 2010-11

Description	2009-10 Estimated	2010-11 Budget
Community Learning Centers		
Title IX 21st Century - Bell	81,000	81,000
Title IX 21st Century - Brown MS	100,000	100,000
Title IX 21st Century - Cashman MS	90,000	90,000
Title IX 21st Century - District Incentive	240,000	240,000
Title IX 21st Century - Edwards	90,000	90,000
Title IX 21st Century - Fyfe	100,000	100,000
Title IX 21st Century - Garside MS	100,000	100,000
Title IX 21st Century - Hancock	100,000	100,000
Title IX 21st Century - Harris	81,000	81,000
Title IX 21st Century - JD Smith MS	90,000	90,000
Title IX 21st Century - Kelly	100,000	100,000
Title IX 21st Century - Laughlin HS	84,000	84,000
Title IX 21st Century - Lunt	90,000	90,000
Title IX 21st Century - Martinez	100,000	100,000
Title IX 21st Century - Moapa Education Center	55,000	55,000
Title IX 21st Century - Orr MS	90,000	90,000
Title IX 21st Century - Robinson MS	100,000	100,000
Title IX 21st Century - Roundy	100,000	100,000
Title IX 21st Century - Rowe	100,000	100,000
Title IX 21st Century - Sewell	82,000	82,000
Title IX 21st Century - Squires	90,000	90,000
Title IX 21st Century - Cowan Sunset HS	73,000	73,000
Title IX 21st Century - Wendell Williams	100,000	100,000
Title IX 21st Century - Wynn	100,000	100,000
Nevada Department of Education		
Nevada Reading First Grant	2,283,000	608,000
American Recovery and Reinvestment Act	82,250,000	82,357,000
Nevada Department of Public Safety		
Driver's Education Certification	5,000	5,000
Safe Routes to School	415,000	415,000
Other Federal Sources		
Medicaid Reimbursement Programs	4,000,000	4,000,000
Total Grants From Federal Sources	\$236,000,000	\$234,000,000

Federal Projects Funds - Summary Of Revenues, Expenditures, And Changes In Fund Balance

For Fiscal Years 2008-09 Through 2010-11

Description	2008-09 Actuals		2009-10 Estimated Actuals		2010-11 Final Budget		2009-10 Vs. 2010-11	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Revenues and Resources:								
Federal sources		\$ 144,436,619		\$ 236,000,000		\$ 234,000,000	\$ (2,000,000)	(0.8)%
Opening fund balance		6,646,351		4,980,331		6,080,331	1,100,000	22.1%
Total Resources		151,082,970		240,980,331		240,080,331	(900,000)	(0.4)%
Expenditures:								
Salaries	1,132.25	70,172,064	1,400.00	107,212,000	1,340.00	105,317,000	(1,895,000)	(1.8)%
Fringe benefits		23,271,272		26,178,000		25,683,000	(495,000)	(1.9)%
Purchased services		21,188,541		44,330,000		48,546,000	4,216,000	9.5%
Supplies		27,243,459		47,080,000		47,538,000	458,000	1.0%
Property/equipment		340,532		1,330,000		1,595,000	265,000	19.9%
Other expenditures		3,886,771		8,770,000		8,126,000	(644,000)	(7.3)%
Total Expenditures:		146,102,639		234,900,000		236,805,000	1,905,000	0.8%
Ending fund balance		4,980,331		6,080,331		3,275,331	(2,805,000)	(46.1)%
Total Applications	1,132.25	\$ 151,082,970	1,400.00	\$ 240,980,331	1,340.00	\$ 240,080,331	\$ (900,000)	(0.4)%

District Project Funds

The Projects Funds are used to account for activities of the district relating to additional educational services provided to the public for student activities, drivers' education, adult education, telecommunications, special state appropriations, and donations from entities and individuals outside the district.

Major programs included are:

Class Size Reduction (CSR) – A special appropriation to meet the legislative mandate to align class sizes to a student-teacher ratio of 18:1 for first and second grades and 21:1 for third grade. All funding is to be used for teacher salary and benefit costs only.

Adult High School Diploma – Educational program funding is for out-of-school persons (including prison inmates) 17 years of age and older who seek a high school diploma or General Educational Development (GED) certificate. The Education Services Division administers the Adult Education Program.

Nevada Department of Education Special Appropriations – Provides a wide range of special appropriations for enhancing educational programs, including school improvement plans, funding for full day kindergarten programs, operations of professional development centers, providing remedial education programs for schools designated as demonstrating need for improvement, upgrading technology in schools, and implementing other educational support programs.

Vegas PBS – Revenues are generated from public television memberships, corporate program sponsors, contract productions, facility rentals, and the Corporation for Public Broadcasting and includes non-instructional public television expenditures such as general audience programming and capital purchases. These sources provide approximately two-thirds of the operating budget for Vegas PBS.

Special Revenue Appropriations – Other revenues such as public grants and donations received from individuals, private organizations, and other governmental entities outside the district for special instructional projects or programs are included.

District Projects Funds - Budget Summary

Fiscal Year 2010-11

Description	Fund	Unit	2010-11 Budget
Vegas PBS Services Public & Private	220	140	\$ 13,405,000
Moapa Farm - sales funded program	270	114	55,000
State Funded Grant Programs:			
Class size reduction	200	042/049	85,600,000
Transfer to General Operating Fund	200		24,900,000
Adult education-prison program	230	153	4,350,000
Adult education-regular program	230	617	10,100,000
Educational enhancement programs	279	137	1,450,000
Educational technology	279	137	3,500,000
Full day kindergarten program	279	137	20,000,000
Lincy Foundation	279	137	4,528,000
Professional development programs	279	137	4,155,000
Teacher bonus, performance pay and other	279	137	867,000
Total state funded grant programs			159,450,000
User fee funded programs:			
Curriculum and instruction	270	110	396,000
Distance learning	270	603	400,000
Energy management rebate/facility use	270	Various	5,167,780
Espanol para TI (EPT)	270	110	292,000
GED test fees	270	617	276,500
Professional growth services	270	Various	187,500
School equipment replacement	270	Various	165,000
Special Olympics Nevada	270	137	50,000
Troops to teachers	270	031	75,500
Miscellaneous programs	270	Various	2,224,720
Transfer to General Operating Fund	270		6,497,000
Total user fee funded programs			15,732,000
Private grants & donations:	260 & 261	Various	1,000,000
District Projects Funds - Final Budget			\$189,642,000

District Projects Funds - Summary Of Revenues, Expenditures, And Changes In Fund Balance

For Fiscal Years 2008-09 Through 2010-11

District Projects Description	2008-09 Actuals		2009-10 Estimated Actuals		2010-11 Final Budget		2009-10 vs. 2010-11	
	Staff	Amount	Staff	Amount	Staff	Amount	Amount	Percent
Revenues and Resources:								
Local sources		\$ 26,372,324		\$ 20,750,000		\$ 17,770,000	\$ (2,980,000)	(14.4)%
State sources		167,194,967		166,005,000		154,875,000	(11,130,000)	(6.7)%
Federal sources		-		1,900,000		3,100,000	1,200,000	63.2 %
Transfers from other funds		3,181,037		1,450,000		1,100,000	(350,000)	(24.1)%
Opening fund balance		19,083,379		25,868,653		23,521,653	(2,347,000)	(9.1)%
Total Revenues and Resources		215,831,707		215,973,653		200,366,653	(15,607,000)	(7.2)%
Expenditures and Uses:								
Salaries	2,254.10	123,168,069	2,191.25	116,209,000	1,721.00	96,964,000	(19,245,000)	(16.6)%
Fringe benefits		52,540,952		51,777,500		33,731,500	(18,046,000)	(34.9)%
Purchased services		4,610,473		7,018,500		6,955,000	(63,500)	(0.9)%
Supplies		6,273,735		6,790,000		13,929,500	7,139,500	100.0 %
Property/equipment		911,305		7,665,000		3,675,000	(3,990,000)	(52.1)%
Other expenditures		1,482,270		2,065,000		1,990,000	(75,000)	(3.6)%
Transfers to other funds		976,250		927,000		32,397,000	31,470,000	100.0 %
Total Expenditures and Uses		189,963,054		192,452,000		189,642,000	(2,810,000)	(1.5)%
Ending fund balance		25,868,653		23,521,653		10,724,653	(12,797,000)	(54.4)%
Total Applications	2,254.10	\$215,831,707	2,191.25	\$215,973,653	1,721.00	\$200,366,653	\$(15,607,000)	(7.2)%

The District Projects Fund ending fund balance is anticipated to decrease by \$15.6 million due to reductions in State funding and an operational transfer to the General Fund.

Special Revenue Funds - Projected Budget

For Fiscal Year 2010-11 Through 2013-14

Fund Expenditure Appropriations by Major Object

Description	2010-11 Budget	2011-12 Projected	2012-13 Projected	2013-14 Projected	Growth Rate
Revenues:					
Local sources	\$ 17,770,000	\$ 15,000,000	\$ 14,000,000	\$ 13,000,000	(7.1)%
State sources	154,875,000	145,000,000	145,000,000	140,000,000	(3.4)%
Federal sources	237,100,000	235,000,000	221,000,000	207,000,000	(6.3)%
Total Revenues	409,745,000	400,000,000	380,000,000	360,000,000	(5.3)%
Expenditures:					
Salaries	202,281,000	200,000,000	195,000,000	190,000,000	(2.6)%
Employee benefits	59,414,500	60,000,000	55,000,000	50,000,000	(9.1)%
Purchased services	55,501,000	50,000,000	45,000,000	40,000,000	(11.1)%
Supplies	61,467,500	60,000,000	55,000,000	50,000,000	(9.1)%
Property and equipment	5,270,000	5,000,000	5,000,000	5,000,000	0.0 %
Other expenditures	10,116,000	5,000,000	5,000,000	5,000,000	0.0 %
Total Expenditures	394,050,000	380,000,000	360,000,000	340,000,000	(5.6)%
Excess (Deficiency) of Revenues over Expenditures	15,695,000	20,000,000	20,000,000	20,000,000	
Other Sources and (Uses):					
Transfers to other funds	(32,397,000)	(26,000,000)	(26,000,000)	(26,000,000)	
Transfers from other funds	1,100,000	1,500,000	1,500,000	1,500,000	
Total Other Sources and (Uses):	(31,297,000)	(24,500,000)	(24,500,000)	(24,500,000)	
Opening fund balance - July 1	29,601,984	13,999,984	9,499,984	4,499,984	
Ending Fund Balance - June 30	\$ 13,999,984	\$ 9,499,984	\$ 4,499,984	\$ 499,984	

Debt Service Funds

The Debt Service Funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs. The sources of revenue are property taxes, room taxes, and real property transfer taxes earmarked by statute for capital programs. Additionally, proceeds of refunding bonds are accounted for in this fund. The Fund includes obligations of the 1998 Capital Improvement Program, the \$642.7 million 1996 bond program, the \$605 million 1994 bond program, and the \$600 million 1988 bond program.

Nevada Revised Statute 387.400 limits the aggregate principal amount of the district's general obligation debt to 15% of the total assessed valuation of property within the district. Based upon the assessed valuation for fiscal year 2011 (using the Nevada Department of Taxation's estimate of \$65.8 billion), the district's current debt limit is \$9.8 billion. The district had outstanding general obligation debt on July 1, 2010, of \$4.1 billion, leaving additional debt capacity of \$5.7 billion, or a margin of over 58% additional.

The district has concurrently benefited from an increasing tax base in addition to the challenge created by the associated brisk growth in enrollment. Student enrollment and the property tax base are projected to continue to increase.

Balances in the Fund, which are restricted by statute only for payment of debt service, have increased as a reflection of the pronounced growth in Clark County's assessed valuation. These balances, being restricted from other use, provide both a margin of security for the district's bonds and the opportunity to support substantial increases in bonded debt while maintaining stability in property tax rates. The schedule of statutory debt limitation indicates that existing and projected debt levels will not impact current and future operations.

Summary of Debt Service ¹

As of July 1, 2010

Fiscal Year	Principal	Interest	Total Requirements
2011	\$ 356,120,000	\$ 202,621,600	\$ 558,741,600
2012	306,330,000	184,545,113	490,875,113
2013	321,010,000	168,968,351	489,978,351
2014	336,170,000	152,560,870	488,730,870
2015	344,365,000	135,304,981	479,669,981
2016-2020	1,343,070,000	446,098,456	1,789,168,456
2021-2025	836,600,000	176,362,925	1,012,962,925
2026-2028	266,760,000	21,333,825	288,093,825
Total Debt Service	\$4,110,425,000	\$1,487,796,120	\$5,598,221,120

⁽¹⁾ This schedule includes all of the district's outstanding debt service, inclusive of other funds, and is current as of June 30, 2010; therefore, it may not reflect changes or balance to the 2010-11 Final Budget for the Debt Service Fund.

Authorized Debt

In November 1998, voters of Clark County approved funding for a 10-year building program for school construction and modernization. This program was funded through a combination of property tax supported general obligation debt and debt additionally secured by pledged room tax and real property transfer tax revenues. The final bond issue from this authorization occurred in 2008. The district plans to delay requesting voter approval for another 10-year building program until the local economy improves substantially. The program to be proposed will seek to issue debt as needed while maintaining the current debt tax levy of .5534.

Defeasement of Debt

The district has defeased certain general obligation bonds by placing the proceeds of new bonds into irrevocable trust accounts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the district's financial statements. At June 30, 2010, \$1.15 billion of previously outstanding principal is considered defeased.

Debt Service Reserve Fund

Nevada Revised Statute 350.020 requires that the district establish a reserve account within its debt service fund for payment of the outstanding bonds of the district. Currently, the account must be established and maintained in an amount at least equal to the lesser of the amount of principal and interest payments due on all of the outstanding bonds in the next fiscal year (\$559 million) or 10% of all outstanding principal amounts (\$411 million). The projected ending fund balance at June 30, 2010, of \$460 million exceeds the outstanding principal reserve requirement.

Debt Service Funds - Statutory Debt Limitation

Fiscal Years 2010-11

Description	Assessed Valuation Basis
Fiscal Year 2010-11 Assessed Value of all taxable property situated in Clark County (includes \$1,832,364,244 assessed valuation for redevelopment agencies)	\$65,758,625,871
Gross Limitation -- 15% of assessed valuation	9,863,793,881
Outstanding bonds of the Debt Service Fund at July 1, 2010	4,110,425,000
Excess of limitation at July 1, 2010	\$ 5,753,368,881
Debt Limit Margin	41.6%

Debt Service Fund - Schedule Of General Obligation Bonds Outstanding

As of July 1, 2010

Issue Date	Date of Final Maturity	Term	Interest Rate	Original Issue	Balance July 1, 2010
March 1, 1991 (Series A & B)	June 1, 2011	20 Years	6.9112%	\$270,782,602	\$ 28,105,000
September 1, 1998 (Refunding May 1996)	June 15, 2015	17 Years	4.6977	169,310,000	162,530,000
September 1, 2001 (Refunding May 1995, May 1997)	June 15, 2016	15 Years	4.5195	91,195,000	90,695,000
September 1, 2001 (Refunding Mar. 2000)	June 15, 2019	18 Years	4.6811	39,915,000	39,415,000
October 1, 2001 ¹	June 15, 2011	21 Years	4.8190	325,000,000	14,590,000
June 1, 2002 ¹	June 15, 2012	20 Years	4.7360	475,000,000	46,470,000
July 1, 2002 (Refunding May 1995, May 1996, Apr. 1997)	June 15, 2016	14 Years	3.9484	160,630,000	67,280,000
November 4, 2003 ¹	June 15, 2015	20 Years	4.3437	400,000,000	100,010,000
March 1, 2004 (Refunding Apr. 1999)	June 15, 2017	13 Years	3.4948	210,975,000	178,080,000
March 1, 2004 (Refunding July 1999, Mar. 2000)	June 15, 2020	16 Years	3.7298	124,745,000	117,915,000
July 1, 2004	June 15, 2014	10 Years	3.6882	60,000,000	27,330,000
November 1, 2004 ¹	June 15, 2019	20 Years	4.1145	450,000,000	207,690,000
March 1, 2005 (Refunding Apr. 1999, Jun. 2002)	June 15, 2019	14 Years	3.9800	269,600,000	269,600,000
March 1, 2005 (Refunding Oct. 2001)	June 15, 2022	17 Years	4.0713	209,995,000	209,995,000
November 15, 2005 ¹	June 15, 2021	20 Years	4.4161	500,000,000	292,300,000
March 30, 2006 (Refunding Mar. 1996, Jun. 2002)	June 15, 2015	9 Years	3.8515	153,925,000	96,165,000
December 19, 2006	June 15, 2026	20 Years	4.1025	450,000,000	414,860,000
December 19, 2006	June 15, 2026	20 Years	4.1125	125,000,000	115,240,000
March 30, 2007 (Refunding Nov. 2003, Nov. 2004, Nov. 2005)	June 15, 2025	18 Years	4.1251	473,045,000	433,690,000
December 11, 2007	June 15, 2027	20 Years	4.3330	400,000,000	384,615,000
December 11, 2007	June 15, 2027	20 Years	4.3246	250,000,000	240,385,000
June 3, 2008	June 15, 2028	20 Years	4.1960	675,000,000	525,000,000
May 5, 2009 (Refunding Apr. 1999, Nov. 2003)	June 15, 2011	3 Years	1.4086	129,210,000	48,465,000
Total Outstanding Bonded Indebtness					\$4,110,425,000

⁽¹⁾ Date of final maturity has been changed from the original final maturity due to refunded debt payments.

Debt Service Funds - Statutory Debt Limitation - Continued

For Fiscal Years 2001-02 Through 2010-11

Fiscal Year	Total Assessed Valuation ¹	Debt Limit	Outstanding General Obligation Debt As of July 1	Additional Statutory Debt Capacity
2001-02	\$ 36,618,657,596	\$ 5,492,798,639	\$ 1,983,296,995	\$ 3,509,501,644
2002-03	41,137,397,088	6,170,609,563	2,688,961,995	3,481,647,568
2003-04	45,219,108,074	6,782,941,211	2,568,008,215	4,214,932,996
2004-05	50,803,469,742	7,620,520,461	2,914,099,191	4,706,421,270
2005-06	65,582,487,400	9,837,373,110	3,220,455,500	6,616,917,610
2006-07	91,622,434,937	13,743,365,241	3,534,820,500	10,208,544,741
2007-08	109,212,919,843	16,381,937,976	3,915,265,500	12,466,672,476
2008-09	115,790,200,550	17,368,530,083	5,006,995,500	12,361,534,583
2009-10	93,790,791,674	14,068,618,751	4,670,965,000	9,397,653,751
2010-11	65,758,625,871	9,863,793,881	4,110,425,000	5,753,368,881

(1) Includes redevelopment agencies

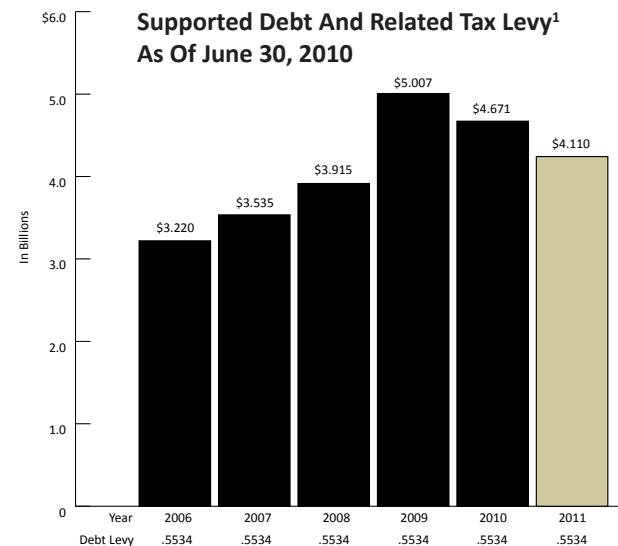
The statutory debt capacity is established in accordance with NRS 350.013. The district's debt management policy is approved annually by the Board and filed with the Nevada Department of Taxation and the Clark County Debt Management Commission. It is expected that future increases in assessed valuation, along with retirement of bonds, will result at all times in a statutory debt limitation in excess of outstanding debt.

Property Tax Levies (Per \$100 Of Adjusted Assessed Valuation)

For Fiscal Years 2006-07 Through 2010-11

Fiscal Year	2006-07	2007-08	2008-09	2009-10	2010-11
Basic School Levy (General Operations)	\$0.7500	\$0.7500	\$0.7500	\$0.7500	\$0.7500
Debt Service/ Special Projects Levy	0.5534	0.5534	0.5534	0.5534	0.5534
Total District Levies	\$1.3034	\$1.3034	\$1.3034	\$1.3034	\$1.3034

(1) Debt includes any special tax overrides for public safety projects and other capital programs (fire safety retrofit/asbestos removal, pay-as-you go, EPA loan).



Debt Service Funds - Summary Of Revenues, Expenditures, And Changes In Fund Balance

For Fiscal Years 2008-09 Through 2010-11

Debt Service	2008-09 Actuals	2009-10 Estimated Actuals	2010-11 Final Budget	2009-10 vs. 2010-11 Amount	Percent
Revenues and resources:					
Local revenues	\$ 469,429,783	\$ 429,410,000	\$ 351,145,000	\$ (78,265,000)	(18.2)%
Proceeds of refunding bonds	133,225,358	-	1,803,020,000	1,803,020,000	100.0 %
Transfers from other funds	81,233,060	97,237,200	99,496,000	2,258,800	2.3 %
Opening fund balance	632,042,651	588,448,396	460,365,596	(128,082,800)	(21.8)%
Total revenues and resources	1,315,930,852	1,115,095,596	2,714,026,596	1,598,931,000	100.0 %
Expenditures and other uses:					
Principal	341,605,500	428,300,000	365,550,000	(62,750,000)	(14.7)%
Interest	252,519,470	223,235,000	205,597,000	(17,638,000)	(7.9)%
Purchased services	647,627	3,195,000	1,550,000	(1,645,000)	(51.5)%
Refund escrow agent	132,709,859	-	1,798,775,000	1,798,775,000	100.0 %
Total expenditures and uses	727,482,456	654,730,000	2,371,472,000	1,716,742,000	100.0 %
Ending fund balance	588,448,396	460,365,596	342,554,596	(117,811,000)	(25.6)%
Total applications	\$1,315,930,852	\$1,115,095,596	\$2,714,026,596	\$1,598,931,000	100.0 %

Debt Service Funds - Projected Budget

For Fiscal Year 2010-11 Through 2013-14

Fund Expenditure Appropriations by Major Object

Description	2010-11 Budget	2011-12 Projected	2012-13 Projected	2013-14 Projected	Growth Rate
Revenues:					
Property taxes	\$ 343,110,000	\$ 359,000,000	\$ 375,000,000	\$ 393,000,000	4.8 %
Interest on investments	8,000,000	5,970,000	4,970,000	4,970,000	- %
Other local revenues	35,000	30,000	30,000	30,000	- %
Total Revenues	351,145,000	365,000,000	380,000,000	398,000,000	4.7 %
Expenditures:					
Principal	365,550,000	306,330,000	321,010,000	336,170,000	4.7 %
Interest	205,597,000	184,670,000	168,990,000	152,830,000	(9.6)%
Bond issuance costs	1,050,000	-	-	-	- %
Purchased services	500,000	-	-	-	- %
Total Expenditures	572,697,000	491,000,000	490,000,000	489,000,000	(0.2)%
Excess (Deficiency) of Revenues over Expenditures	(221,552,000)	(126,000,000)	(110,000,000)	(91,000,000)	
Other Sources and (Uses):					
Transfers from other funds	99,496,000	80,000,000	80,000,000	80,000,000	
Proceeds of refunding bonds	1,803,020,000	-	-	-	
Payment to refunding escrow agent	(1,798,775,000)	-	-	-	
Total Other Sources and (Uses):	103,741,000	80,000,000	80,000,000	80,000,000	
Opening Fund Balance - July 1	460,365,596	342,554,596	296,554,596	266,554,596	
Ending Fund Balance - June 30	\$ 342,554,596	\$ 296,554,596	\$ 266,554,596	\$ 255,554,596	

Capital Projects Funds

The various capital projects funds are used to account for projects related to land and building acquisition, construction, and improvements to schools and other district-owned properties. The district maintains a demand-responsive and dynamic construction program to construct and renovate facilities, and to provide technology and equipment upgrades as necessary to meet the district facilities requirements. This program is described in the Capital Improvement Plan (CIP).

The 1998 Capital Improvement Program – The Capital Improvement Plan (CIP) is a financial plan for the acquisition of land and buildings, construction of new buildings, improvement or replacement of district-owned facilities and infrastructure, and the upgrade of technology. Capital improvements are projects with long useful lives that acquire buildings and land, provide land improvements, construct new buildings, and expansion, upgrade or repair existing facilities or infrastructure. Capital project expenditures usually transpire over two or more years and generally require recording the project over multiple fiscal year budgets. Most capital projects are fund with bonded debt due to the significant costs involved and the need to spread the acquisition cost of the asset over several years.



The district has experienced an average annual growth rate of over 4% in student population during the past ten years. The need to provide classroom space for those students is a major function of the CIP.

The number of schools maintained and the age of the schools places unrelenting demands on the available modernization funds. The CIP provides for the possibility of a full replacement of a building or a wing of a building, replacement and/or major renovation of building components once the useful life has been reached. The plan also addresses major renovations needed for mandated modification and changing educational program needs.

Master planning for capital improvements is an ongoing process. As the district's enrollment projections change, as facilities age, and program needs change, priorities may be adjusted. The needs of each school will be determined by performing a thorough inspection of each facility. The findings of the assessment, along with mandated modification and changes to educational programs will be the determining factors in prioritization and execution of the plan.

Capital Improvement Plan Process

The Capital Improvement Plan (CIP) is updated annually to outline the planned capital improvements within the available financial resources by the Facilities and Bond Fund Financial Management office. Input is shared from the Demographics and Zoning Department, the Real Property Management Department, the Facilities Division Planning and Design team, and Construction Management. The Instructional Division, the Maintenance Department, the Technology Division, and the Purchasing Department also contribute during the planning and construction phases. The CIP is reviewed frequently by the Bond Oversight Committee (BOC) and approved by the Board of Trustees (BOT) through a formal revision process.



The five-year CIP is prepared showing the planned expenditures in the various capital funds for the next five years. Although the five-year CIP shows projects scheduled throughout the five-year plan, it is only those expenditures shown in the first year of the plan that are adopted as part of the current fiscal year budget. The five-year CIP takes into account the execution, completion, and close-out of previously approved projects, and the start-up of future projects. The 2010-11 through 2014-15 five-year CIP, includes a revision to the program based on updated revenue projections, enrollment projections, and additional needs and was formally approved by the Board of Trustees on November 4, 2009.

The ensuing years within the CIP serve as the guide for future planning and are subject to change through the update process. This year the approved plan does not include unfunded needs.



Five Year Capital Improvement Plan

For Fiscal Years 2010-11 Through 2014-15

	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
1998 Capital Improvement Program:					
Land Acquisition	\$ 40,115,000	\$ -	\$ -	\$ -	\$ -
New Construction:					
<i>Elementary Schools</i>	26,250,000	-	-	-	-
<i>High Schools</i>	23,100,000	-	-	-	-
<i>Other Facilities</i>	4,395,000	-	-	-	-
Rehab/Modernization	145,000,000	-	-	-	-
Equipment Replacement	6,000,000	-	-	-	-
Fund Total	244,860,000	-	-	-	-
Interim Capital Improvement Program:					
Rehab/Modernization	106,245,000	135,000,000	-	-	-
Equipment Replacement	4,000,000	10,000,000	-	-	-
Fund Total	110,245,000	145,000,000	-	-	-
Governmental Services Tax Fund:					
Rehab/Modernization	23,145,000	25,145,000	25,145,000	25,145,000	25,145,000
Purchase of Portable Classrooms	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Fund Total	24,145,000	26,145,000	26,145,000	26,145,000	26,145,000
Building And Sites Fund:					
Land Acquisition	700,000	750,000	750,000	750,000	750,000
Buildings	500,000	-	-	-	-
Fund Total	1,200,000	750,000	750,000	750,000	750,000
Extraordinary Maintenance & Capital Replacement Fund:					
Major Equipment Replacement	41,100,000	-	-	-	-
Total All Capital Funds	\$ 421,550,000	\$ 171,895,000	\$ 26,895,000	\$ 26,895,000	\$ 26,895,000

Capital Improvement Program Revenue Sources

Nevada is a state that historically has not provided assistance for school construction and modernization projects. Seeking voter approval to pass bond questions has been the only feasible way of obtaining financing to build schools at the pace needed. The district has received the approval of Clark County voters for bond questions consistently since 1988. During the 1997 Legislature, the district sought the enactment of laws providing more effective methods of supplementing bond funds for school construction.

Assembly Bill 353 (AB 353) approved in 1997, provided the district with ongoing and reliable revenues to address the financing of land acquisition for schools, and the design, new construction, and repair of school facilities. This bill provided three proactive solutions to fund construction.

Freeze on Property Tax Rates for Long-Term Bonding

In 1998, the Board authorized a ballot initiative seeking approval to freeze property tax rates for long-term bonding that would enable the district to issue general obligation bonds until June 2008 while maintaining a property tax levy of .5534 for school bond debt service. In the November 1998 election, voters provided approval for the bond initiative which froze the tax rate for school construction for a decade. It is anticipated that a similar ballot proposal will be requested when economic conditions in the county have substantially improved to continue a similar capital improvement program without increasing the existing property tax levy.

County Room Tax Proceeds

The Board of County Commissioners was authorized to increase the Clark County room tax rate by one percent beginning August 1997. Proceeds from this tax are deposited in the district's fund for capital projects. Also, effective July 1999, the five-eighths of one percent of the room tax previously provided to the Las Vegas Convention and Visitors Authority is now a revenue component of the district's Capital Projects Fund.

Real Property Transfer Tax Proceeds

This bill also authorized an increase in the real property transfer tax from 65 cents to \$1.25 for each \$500 of value. Proceeds from this 60 cents increase are deposited in the district's Capital Projects Fund.

1998 Capital Improvement Program Building and Modernization Plan

Descriptions	Program Total	Percent of Total Program	Number Of Schools
Land Acquisition	\$ 300,000,000	6.1%	
New School Construction			
Special/Alternative	41,190,000	0.8%	2
Elementary	1,154,545,000	23.6%	61
Middle	627,900,000	12.8%	22
Senior High	1,185,590,000	24.2%	16
New Schools Contingency Fund	30,000,000	0.6%	
Total New School Construction	3,039,225,000	62.0%	101
Replacement Schools			
Elementary	186,570,000	3.8%	8
Middle	110,300,000	2.3%	2
Senior High	77,395,000	1.6%	1
Total Replacement Schools	374,265,000	7.6%	11
Phase Replacements			
Elementary	29,160,000	0.6%	3
Senior High	111,040,000	2.3%	2
Total Phase Replacements	140,200,000	2.9%	5
Additions to Existing Schools			
Elementary	35,765,000	0.7%	4
Middle	7,350,000	0.2%	1
Senior High	57,745,000	1.2%	10
Total Additions to Existing Schools	100,860,000	2.1%	15
Rehabilitation and Modernization			
Modernization/Upgrade	652,635,460	13.3%	228
Furniture and Equipment Upgrade/Replacement	106,184,540	2.2%	228
Technology Upgrades	85,500,000	1.7%	
Portables	21,500,000	0.4%	
Total Rehabilitation and Modernization	865,820,000	17.7%	228
Regional Bus Yards	79,630,000	1.6%	3
Total 1998 Capital Improvement Program	\$ 4,900,000,000	100.0%	

Major Capital Projects Funds

1998 Capital Improvement Program

Legislative Assembly Bill 353 (AB 353) approved in 1997, provided the district the opportunity to offer a proactive solution to the voters of Clark County by financing public school construction and renovation as needed without increasing the property tax rate.

Voters authorized the issuance of bonds through June 2008, to be repaid within the existing property tax levy, allowing greater flexibility in responding to the imminent need to provide seats for new students and to repair and renovate existing school facilities. General obligation bonds issued under AB 353 were approved only after determination by the Board and after receiving approval from the Clark County Oversight Panel for School Facilities and the Debt Management Commission.

In addition to property tax bonds, AB 353 provided additional sources of capital funding for the district with approval of the room tax and the real property transfer tax. AB 353 provides safeguards to taxpayers through the tax freeze, more stringent debt reserve requirements, and requiring bond issuance approval by both the Oversight Panel for School Facilities and the Debt Management Commission.

The 1998 Capital Improvement Program was approved by the Board on May 28, 1998, and approved by voters in November 1998. The original program totaling \$3.526 billion was projected to meet the needs of the district through 2008. The program was allocated for \$115 million in land acquisition, \$2.526 billion for construction of 88 new schools, \$31 million for construction of two new bus yards, and \$854 million for modernization of older schools.

The most recent revision to the program was reviewed by the Bond Oversight Committee on October 15, 2009 and approved by the Board of Trustees on November 4, 2009. Revision 14 to the program was based on updated revenue projections, enrollment projections, and additional needs. The revision approved continuation of the construction of new schools, adjusted the budgets of the career and technical high schools, replacement schools, phased replacement of schools and transportation facilities, and increased funding for modernization of older schools.

The program, now projected at a total of \$4.9 billion, and meeting the needs of the district through 2010 includes:

- Land acquisition funding for future school sites at a cost of \$300 million
- Construction of 101 new schools at a cost of \$3.039 billion:
61 elementary schools, 22 middle schools, 11 high schools
4 career and technical academy high schools, 1 alternative high school
1 special school and 1 alternative school
- Construction of 11 replacement schools as mandated by Assembly Bills 368, 396, and 499 at a cost of \$374 million
- Construction of 5 phased replacement schools at a cost of \$140 million
- Renovation of existing schools, including additions, modernizations, lifecycle replacement and life/safety upgrades at a cost of \$967 million
- Construction of three regional bus transportation satellites at a cost of \$80 million.



Growth in Student Enrollment

The Demographics and Zoning Department utilizes current birth rates and cohort projection techniques, including review of the number of new residents moving into Clark County and the advancement of students through grade levels, to calculate the student enrollment projections. The district has maintained a reliable accuracy rating compared to actual enrollments in previous years' projections.

Student enrollment has increased by over 78,000 students during the past ten years. The fiscal 2009-10 official student enrollment was 309,442 and is projected to decrease slightly to 309,126 during 2010-11. Current projections indicate that school population will continue to decline slightly over the next three years.

To accommodate the prior growth in student population, the district has constructed schools on the following schedule:

New School Completion Schedule

Fiscal Years 2001-2011

School Year	Special School Alternative School	Elementary School	Middle School	High School Career and Technical Academy	Replacement Schools	Total
2000-01	0	4	2	0	0	6
2001-02	0	7	5	1 & 1 AHS	1 RES	15
2002-03	0	6	2	0	1 RES	9
2003-04	0	7	3	2	1 RES	13
2004-05	0	7	3	3	0	13
2005-06	0	7	3	1	1 RHS	12
2006-07	1 SS	6	2	1	0	10
2007-08	0	6	2	1	1 RES & 1 RMS	11
2008-09	1 AS	4	0	1 & 1 CTA	4 RES & 1 RMS	12
2009-10	0	3	0	1 & 2 CTA	0	6
2010-11	0	4	0	1 CTA*	0	5
Totals	2	61	22	16	11	112

RES = Replacement Elementary School

RMS = Replacement Middle School

RHS = Replacement High School

AHS = Alternative High School

CTA = Career and Technical Academy

Cost of Building New Schools

It is important to look at several factors when examining the cost of building new schools. Even when single designs are being used for new elementary, middle, and high schools, the specific site adaptations, construction, and equipment needs will vary for each school. A formula to account for these variables, to accommodate escalating prices, as well as providing a contingency for the unknown, must be used.

In addition, site development costs can add significantly to the project cost. Site development costs are those costs related to preparing the school site for construction and occupation. Activities may include leveling the site, installing utility services, and building roads to the school. Site development costs can range between \$3 million and \$10.5 million per school.



The figures in this summary reflect the current average “turnkey costs.” The budgets for these costs are developed using the estimated construction cost as a base and adding set percentages for design fees, telecommunications (including the linking of the security, intercom, clock and telephone systems), inspection and administrative costs, contingency costs, and furnishings.

Furnishings for a new school include library books, textbooks, computers, desks, chairs, bookshelves, filing cabinets, art equipment, music instruments, and sports equipment—essentially, everything necessary to run a school, except school personnel and consumable supplies.

The average turnkey costs of schools by type are shown below:

Elementary School, \$27.4 million
 Middle School, \$40 million
 High School, \$105.7 million
 Career and Technical Academy, \$115 million

Cost Saving Measures:

Reuse of prototype design—architects involved in designing the schools collaborate on prototype school designs that meet all of the district’s education specifications while providing the most economical lifecycle cost to operate and maintain the facility. This “cookie cutter” design has been reused for almost all new schools, resulting in a significant savings for taxpayers.

Construction Management

Construction and project management provides overall coordination and responsibility for execution of the work identified in the bond programs. Project management fees are paid for through capital program funds, whether the work is performed by district staff or an outside firm. The management fee includes all personnel and administrative costs for the individuals performing the construction management services (i.e., design coordination by working with architects and engineers during design, administering and overseeing construction projects, budget management, master scheduling, quality control programs, materials procurement, and contract management).

Two Year School And Facility Construction Forecast

Fiscal Years 2011 and 2012

Fiscal Year	School Name	Type	Address/Location	Area
2010-11	Vincent L. Triggs	ES	4470 E. Rome Blvd., North Las Vegas	1
2010-11	Ruby Duchan	ES	250 W. Rome Blvd., North Las Vegas	1
2010-11	Shirley & Bill Wallin	ES	2333 Canyon Retreat Dr., Henderson	3
2010-11	Evelyn Stuckey	ES	4905 Chartan Ave., Las Vegas	3
2010-11	West Career & Technical Academy	VHS	11945 W. Charleston Blvd., Las Vegas	SS
2010-11	Northwest Transportation Center	TF	TBD	NW
2010-11	Southwest Transportation Center	TF	Russell Rd/Interstate 215, Las Vegas	SW
2011-12	None			

ES - Elementary School, MS - Middle School, HS - High School, RES - Replacement Elementary School, RMS - Replacement Middle School

RHS - Replacement High School, AHS - Alternative High School, VHS - Vocational High School, TF - Transportation Facility, TBD - To Be Determined

Note: Schedule is subject to change based upon demographic data, site & planning considerations and necessary approvals.

Non-Major Capital Projects Funds

Governmental Services Tax (Fund 340)

Proceeds are used for the construction, purchase, or modernization of district-owned facilities in response to any immediate facility needs to accommodate enrollment fluctuations and growth, staff changes and growth, and changes to and/or addition of educational programs. The dollar amount received each year is not sufficient to respond to the district's long term capital needs.

Building and Sites (Fund 330)

Proceeds are used for the construction, purchase, or modernization of buildings and sites. On March 31, 2004 the Board approved a mid-term financing plan to accommodate non-school facility needs of the district to build or purchase buildings to replace the aging and unsafe Vegas PBS facility, to provide space for staff located in aging and unsafe buildings, and to provide permanent buildings to replace leased space. The \$60 million plan plus interest and bond premiums includes: \$31.2 million to construct the new Vegas PBS facility, \$4 million to construct the new Education Media Services at the Vegas PBS complex, \$6.2 million to purchase the School Security & Safety Services Building, \$18.4 million to purchase buildings to house staff from aging and unsafe conditions, and \$8.1 million to build modular office buildings to relocate staff in leased spaces.



Capital Projects (Fund 335)

Proceeds from the Property Tax, County Room Tax, and Room Tax are transferred to the Debt Service Fund to pay debt service and interest on the general obligation bonds issued to fund the CIP.

Capital Replacement (Fund 370)

Proceeds are used for the costs of capital projects ordinarily undertaken not more frequently than once every five years to maintain district facilities and equipment in a fit operating condition.



Capital Projects Funds - Expenditures Summary

For Fiscal Years 2006-07 Through 2010-11

Description	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Estimated Actual	2010-11 Final Budget
Regular Programs:					
Instructional Services					
Salaries	\$ -	\$ 248,653	\$ 600,088	\$ 400,000	\$ 250,000
Benefits	-	59,499	150,086	200,000	10,000
Purchased services	68,790	361,028	361,377	225,000	150,000
Supplies	2,880,463	31,245,281	40,192,121	11,000,000	10,000,000
Property	28,455,438	-	-	-	-
Other	-	-	658	5,000	5,000
Other Direct Support					
Supplies	3,995,444	3,734,034	2,246,343	2,000,000	1,000,000
Undistributed Expenditures:					
Central Administration					
Purchased services	2,399,825	2,731,559	294,692	100,000	50,000
Other	1,088,011	-	-	-	-
Oper./Maint. Plant Services					
Salaries	5,650,680	5,838,713	3,493,306	2,050,000	1,200,000
Benefits	719,928	1,291,262	1,284,395	515,000	300,000
Purchased services	5,278,714	4,258,893	1,774,587	1,500,000	2,000,000
Supplies	3,060,599	2,020,680	801,717	250,000	1,000,000
Property	805,088	59,926	151,725	-	-
Other	1,330	508	1,106	-	-
Student Transportation					
Property	-	17,479,679	-	11,100,000	41,100,000
Land Acquisition					
Salaries	555,312	449,507	675,010	750,000	155,000
Benefits	156,234	138,309	210,600	165,000	40,000
Purchased services	288,659	64,436	126,953	50,000	200,000
Supplies	5,344	-	-	-	50,000
Property	4,400,490	2,516,508	-	2,000,000	39,770,000
Other	1,933	-	2,797	-	-
Site Improvements					
Salaries	324,069	705,451	245,176	304,000	320,000
Benefits	73,144	187,966	78,288	78,000	80,000
Purchased services	63,623,815	16,866,742	210,037,733	36,700,000	21,150,000
Supplies	89,349	126,271	51,847	47,000	125,000
Property	504,890	-	-	-	-
Other	-	1,005,191	9,056	-	-
Architecture/Engineering					
Purchased services	173,252	43,589	30,450	-	-
Building Acquisition and Construction					
Salaries	4,059,624	4,307,645	3,431,875	1,740,000	2,050,000
Benefits	686,102	847,704	755,532	360,000	360,000
Purchased services	364,073,580	430,535,319	136,337,976	80,500,000	28,245,000
Supplies	750,990	7,163,396	3,860,612	1,550,000	3,000,000
Property	19,582,797	23,670,017	17,283,634	10,000,000	6,000,000
Other	-	1,051,534	466,371	5,400,000	225,000
Building Improvements					
Salaries	6,646,619	2,131,715	3,555,660	165,000	-
Benefits	1,614,132	403,334	823,442	42,000	-
Purchased services	68,183,832	42,530,668	67,330,159	75,100,000	239,960,000
Supplies	2,438,343	1,717,447	2,225,505	1,050,000	2,225,000
Property	2,000,125	13,632	-	10,000	4,005,000
Other	1,600	97,185	42,870	50,000	50,000
Other Facilities - All Objects					
	19,003,313	20,139,196	17,470,611	21,394,000	16,475,000
Debt service	-	7,679,050	7,700,500	-	-
Interfund transfers	83,323,736	72,649,213	81,233,060	123,337,000	175,596,000
Total Expenditures & Uses	\$696,965,594	\$706,370,740	\$605,337,918	\$390,137,000	\$597,146,000

Capital Projects Funds - Funds Summary

Fiscal Year 2010-11

Description	Fiscal Year 2010-11 Budget	
	Staff	Amount
Fund 308 - 1998 Bond Proceeds		
New School Construction	-	\$ 37,310,000
Additions to Existing Schools - Rehabilitation/Modernization	-	50,000
Rehabilitation of Existing Schools	-	143,480,000
1998 Bond Issue Administrative Support	11.00	4,800,000
Construction Management	92.00	11,650,000
Rehabilitation/Modernization Management/Technology	4.00	11,305,000
Site Acquisition	2.00	36,265,000
Total Budget	109.00	244,860,000
Fund 310 - QSCB Interim Capital Improvement Program		
Rehabilitation/Modernization Management/Technology	-	106,245,000
Equipment Replacement	-	4,000,000
Total Budget	-	110,245,000
Fund 330 - Building & Sites		
On and Off Site Improvement	-	115,000
Site Purchases and Leases	-	900,000
Other Expenditures	-	185,000
Total Budget	-	1,200,000
Fund 335 - 1998 Building Program		
Transfers to other funds	-	175,596,000
Fund 340 - Governmental Services Tax		
Refurbish/Modernization Crew	4.00	385,000
Project Management	24.00	2,470,000
Support Service Facilities	-	25,000
Refurbish and Modernization Projects	-	10,760,000
Asphalt/Drain/Offsite	-	1,000,000
Furniture and Equipment	-	250,000
Other Expenditures	15.00	9,255,000
Total Budget	43.00	24,145,000
Fund 370 - Capital Replacement Fund		
Purchase of Buses	-	41,100,000
2010-11 Capital Projects Budget	152.00	\$ 597,146,000

Capital Projects Funds - Summary Of Budget Categories

For Fiscal Years 2008-09 Through 2010-11

General Ledger Accounts	Description	FY 2008-09		FY 2009-10		FY 2010-11	
		Staff	Actual	Staff	Estimated Actual	Staff	Final Budget
5118076000	Cash and Investment Manager	0.35	\$ 30,418	0.35	\$ 35,000	-	\$ -
5118080000	Administrative Specialist	2.00	156,000	2.00	200,000	2.00	200,000
5118130000	Assistant Director	2.00	194,500	2.00	200,000	1.00	100,000
5118135000	Assistant Superintendent	0.50	60,102	0.50	65,000	-	-
5118140000	Deputy Superintendent	0.25	34,815	0.25	35,000	-	-
5118141000	Deputy Financial Officer	0.30	34,734	0.30	35,000	-	-
5118170000	Coordinators and Specialists	15.35	1,277,612	12.35	1,200,000	5.00	455,000
5118190000	Salary - Directors	5.30	555,935	4.80	600,000	2.00	200,000
5118205000	Energy Manager	1.00	94,248	1.00	100,000	-	-
5118855000	Coordinators	1.35	115,637	1.85	175,000	-	-
5118860000	Coordinators	11.00	923,908	6.00	900,000	4.00	350,000
5118865000	Coordinators	17.00	1,472,172	12.00	1,500,000	12.00	1,000,000
5117010000	Accountants	1.10	73,919	1.10	100,000	-	-
5117010000	Analysts/Planners	21.75	1,528,682	14.00	1,500,000	-	-
5117020000	Buyers/Buyer Assistants	6.50	385,164	2.00	150,000	-	-
5117030000	Classified - Salaries	5.00	335,733	4.00	350,000	28.00	3,250,000
5117045000	Public Information Salaries	-	-	-	-	-	-
5117075000	Supervisors	0.50	22,162	0.50	25,000	-	-
5117085000	Energy Supervisor	1.00	55,245	1.00	64,000	-	-
5117400000	Data Management Specialist	9.00	632,819	7.00	600,000	4.00	750,000
5117405000	Systems Analysts/Specialists	2.00	166,234	1.00	100,000	-	-
5117430000	Labor - Telecommunications	10.50	696,706	6.50	525,000	-	-
5117650000	Secretarial and Clerical	73.00	3,360,550	42.00	4,000,000	24.00	1,600,000
5117725000	Classified Labor	67.00	4,245,620	34.00	3,500,000	-	2,050,000
5117800000	Labor - Grounds	7.00	330,283	7.00	350,000	4.00	270,000
5117805000	Labor - Maintenance	55.00	3,614,613	35.00	3,200,000	15.00	1,250,000
5117895000	Warehouse and Delivery Drivers	3.50	146,037	2.00	100,000	-	-
5117905000	Salary - Inspectors	33.50	2,473,727	27.50	2,500,000	28.00	2,800,000
5117947000	Student Workers	2.44	-	1.46	100,000	23.00	1,920,000
5200000000	Employee Fringe Benefits	-	7,138,143	-	5,575,000	-	4,790,000
5300000000	Professional and Technical Service	-	32,802,656	-	48,929,000	-	291,760,000
5400000000	Property Services	-	385,200,785	-	145,000,000	-	-
5500000000	Other Purchased Services	-	293,135	-	250,000	-	-
5600000000	Supplies	-	49,992,252	-	16,172,000	-	17,650,000
5700000000	Property/Equipment	-	17,435,359	-	23,160,000	-	90,875,000
5800000000	Other Expenditures	-	8,224,952	-	5,505,000	-	280,000
5910000000	Interfund Transfers	-	81,233,060	-	123,337,200	-	175,596,000
Total Capital Budget		355.19	\$ 605,337,917	229.46	\$ 390,137,200	152.00	\$ 597,146,000

Capital Projects Funds - Summary of Revenues, Expenditures, And Changes In Fund Balance

For Fiscal Years 2008-09 Through 2010-11

Capital Projects Description	2008-09 Actuals		2009-10 Estimated Actuals		2010-11 Final Budget		2009-10 vs. 2010-11	
	Staff	Amount	Staff	Budget	Staff	Budget	\$ Change	% Change
Revenues and resources:								
Local revenues		\$ 151,382,090		\$ 105,500,000		\$ 100,635,000	\$ (4,865,000)	(4.6)%
Transfers from other funds		976,250		17,027,000		42,100,000	25,073,000	100.0 %
Sale of bonds		-		-		110,245,000	110,245,000	100.0 %
Opening fund balance		1,559,599,235		1,106,619,657		839,009,457	(267,610,200)	(24.2)%
Total revenues and resources		1,711,957,575		1,229,146,657		1,091,989,457	(137,157,200)	(11.2)%
Expenditures and uses:								
Salaries	355.19	23,017,578	235.00	22,209,000	152.00	16,195,000	(6,014,000)	(27.1)%
Employee fringe benefits		7,138,142		5,575,000		4,790,000	(785,000)	(14.1)%
Purchased services		418,296,576		194,179,000		291,760,000	97,581,000	50.3 %
Supplies		49,992,251		16,172,000		17,650,000	1,478,000	9.1 %
Property/equipment		17,435,359		23,160,000		90,875,000	67,715,000	100.0 %
Other expenditures		524,452		5,505,000		280,000	(5,225,000)	(94.9)%
Debt service		7,700,500		-		-	-	- %
Transfer to other funds		81,233,060		123,337,200		175,596,000	52,258,800	42.4 %
Total expenditures and uses		605,337,918		390,137,200		597,146,000	207,008,800	53.1 %
Ending fund balance		1,106,619,657		839,009,457		494,843,457	(344,166,000)	(41.0)%
Total Applications	355.19	\$1,711,957,575	235.00	\$1,229,146,657	152.00	\$1,091,989,457	\$(137,157,200)	(11.2)%

Capital Projects Funds - Projected Budget

For Fiscal Year 2010-11 Through 2013-14

Fund Expenditure Appropriations by Major Object

Description	2010-11 Budget	2011-12 Projected	2012-13 Projected	2013-14 Projected	Growth Rate
Revenues:					
Real estate transfer taxes	\$ 16,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	- %
Hotel room taxes	54,000,000	55,000,000	57,000,000	60,000,000	5.3 %
Governmental services taxes	23,500,000	24,000,000	25,000,000	26,000,000	4.0 %
Interest on investments	6,485,000	6,000,000	6,000,000	6,000,000	- %
Other local revenues	650,000	500,000	500,000	500,000	- %
Total Revenues	100,635,000	100,500,000	103,500,000	107,500,000	3.9 %
Expenditures:					
Salaries	16,195,000	6,500,000	3,000,000	3,000,000	- %
Employee benefits	4,790,000	2,000,000	1,000,000	1,000,000	- %
Purchased services	291,760,000	150,000,000	16,500,000	16,500,000	- %
Supplies	17,650,000	12,400,000	5,400,000	5,400,000	- %
Property & equipment	90,875,000	750,000	750,000	750,000	- %
Other expenditures	280,000	245,000	245,000	245,000	- %
Total Expenditures	421,550,000	171,895,000	26,895,000	26,895,000	- %
Excess (Deficiency) of Revenues over Expenditures	(320,915,000)	(71,395,000)	76,605,000	80,605,000	
Other Sources and (Uses):					
Sale of bonds	110,245,000	-	-	-	
Transfers from other funds	42,100,000	1,000,000	1,000,000	1,000,000	
Transfers to other funds	(175,596,000)	(90,000,000)	(90,000,000)	(90,000,000)	
Total Other Sources and (Uses):	(23,251,000)	(89,000,000)	(89,000,000)	(89,000,000)	
Opening Fund Balance - July 1	839,009,457	494,843,457	334,448,457	322,053,457	
Ending Fund Balance - June 30	\$ 494,843,457	\$ 334,448,457	\$ 322,053,457	\$ 313,658,457	

Proprietary Funds

The Proprietary Funds are comprised of the Food Services Fund (Enterprise Fund) and the Graphic Arts Center and Risk Management Funds (Internal Service Funds).

Enterprise Fund

An enterprise fund may be used to report any activity for which a fee is charged to external users for goods or services.

Food Services Fund

The Food Services Department constantly strives to have one of the most progressive school food programs in the nation. Responding to changing federal regulations and customer preferences is a combination that has worked well over the years. Providing exceptional customer service is of the utmost importance.

Students, administrators, and members of the community are involved in the constant evolution of the program. Department employees take particular pride in their work and maintain a creative approach to the business of providing meals to students.

Strong emphasis is placed on operating in a positive position for which the manager of each kitchen has responsibility. Eye appeal and food quality have high priority. The Department recognizes that the most important function is to meet nutritional needs of students with meals that they will find acceptable.



Meals Served

National School Lunch/Breakfast Programs Only

Year	Breakfast	Lunch	Total Meals Served
2005-06	7,003,994	22,656,531	29,660,525
2006-07	7,824,639	24,375,612	32,200,251
2007-08	7,978,017	25,316,824	33,294,841
2008-09	7,112,400	24,213,138	31,325,538
2009-10 ¹	6,905,000	24,200,000	31,105,000

¹ Estimated

Mission Statement

We serve nutritious meals with outstanding customer service while maintaining cost effectiveness.

Motto: Food Service - Fuel for student achievement

Services

The Fund is an enterprise fund used to account for food service operations that are financed and operated in a manner similar to private business enterprise where net income is necessary for sound financial administration. The Department is expected to be self-supporting and does not receive funds from the General Fund. The primary sources of revenue are cash sales and USDA subsidies. The Department serves approximately 170,000 breakfasts, lunches, and snacks each day to students of the district.

Fiscal Year 2009-10 Accomplishments:

- Opened four new elementary school kitchens and one new high school
- Processed approximately 159,000 family meal applications for free or reduced price meals and reduced the time between application submission by parent and notification of approval to parent
- Significantly reduced extra time and overtime time
- Reduced food costs from overproduction costs and waste
- Expanded Central Kitchen facilities as well as significantly increased production of meals
- Reversed four year loss pattern to complete fiscal year 2009 with a breakeven result
- Planned and installed new internal and external physical security facilities
- Reduced delivery cost by \$110,000 through direct vendor delivery of dairy items for secondary schools

Fiscal Year 2010-11 Objectives:

- Implement online meal benefit application
- Increase average meals per labor hour
- Increase participation by 10% through implementation of successful pilot programs, improved menus, and aggressive marketing at secondary schools
- Reduce food cost of lunch equivalent meals by 2% from purchasing food via manufacturer direct
- Implement electronic daily financial and product reports eliminating all daily paper reports saving \$220,000 per year in printing, handling, and storage costs
- Decrease average serving line wait time by five minutes through the use of digital identification
- Continue to improve food quality
- Plan and implement second Central Kitchen production line
- Maximize Central Kitchen efficiency through production line equipment modernization
- Improve time card payroll management through electronic processing



Performance Measures	2007-08	2008-09	2009-10
National School Lunch/Breakfast Programs Only			
Breakfast	7,978,017	7,112,400	6,905,000
Lunch	25,316,824	24,213,138	24,200,000
Total Meals Served	33,294,841	31,325,538	31,105,000

(1) Estimated

Food Services Fund - Summary of Income, Expenses, And Changes In Net Assets

For Fiscal Years 2008-09 Through 2010-11

Food Service Description	2008-09 Actuals		2009-10 Estimated Actuals		2010-11 Final Budget		2009-10 vs. 2010-11	
	Staff	Amount	Staff	Budget	Staff	Budget	\$ Change	% Change
Operating Income:								
Sales		\$ 24,734,585		\$ 23,545,000		\$ 21,750,000	\$ (1,795,000)	(7.6)%
Operating Expenses:								
Salaries	561.59	27,457,405	576.60	24,130,000	473.80	23,500,000	(630,000)	(2.6)%
Employee fringe benefits		11,396,725		10,000,000		9,000,000	(1,000,000)	(10.0)%
Purchased services		1,968,608		2,300,000		2,500,000	200,000	8.7 %
Supplies		40,885,933		38,000,000		38,000,000	-	- %
Property		73,013		1,000,000		1,000,000	-	- %
Depreciation		1,800,375		2,000,000		2,000,000	-	- %
Other expenses		2,303,517		2,800,000		3,335,000	535,000	19.1 %
Total Operating Expenses		85,885,576		80,230,000		79,335,000	(895,000)	(1.1)%
Operating Loss		(61,150,991)		(56,685,000)		(57,585,000)	(900,000)	(1.6)%
Nonoperating Income:								
Federal subsidies		53,274,208		53,000,000		55,000,000	2,000,000	3.8 %
Commodities received		5,805,098		5,800,000		6,000,000	200,000	3.4 %
State subsidies		443,673		450,000		450,000	-	- %
Investment income		181,028		200,000		85,000	(115,000)	(57.5)%
Other income		(132,177)		-		-	-	- %
Total Nonoperating Income		59,571,830		59,450,000		61,535,000	2,085,000	3.5 %
Net Gain (Loss)		(1,579,161)		2,765,000		3,950,000	1,185,000	42.9 %
Transfers from other funds		1,625,334		1,500,000		1,500,000	-	- %
Beginning Net Assets		24,006,157		24,052,330		28,317,330	4,265,000	17.7 %
Ending Net Assets	561.59	\$ 24,052,330	576.60	\$28,317,330	473.80	\$ 33,767,330	\$ 5,450,000	19.2 %

The increase in net assets is a result of a proactive reduction in per meal direct costs. Fifty seven schools were converted from dish-up operations to serving individual meals prepared at the Central Kitchen. There was also a shift to higher margin free meals from full pay meals reflecting the general economic conditions in the district. An increase of 15,000 students approved for free or reduced priced meal benefits occurred during fiscal 2010.

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency of a government to other departments or agencies on a cost-reimbursement basis. Budgeting for Internal Service Funds is designed to accumulate the total cost of operations for providing a particular service. Graphics Production services and Risk Management operations currently provide the activities for this fund.

Graphic Arts Center Fund

Mission

The Graphic Arts Center's mission is to provide superior services and support for the students and employees of the district with a continuing commitment to improvement and education; to serve as responsible custodians of taxpayer funds ensuring maximum value for each dollar spent; and uphold the highest ethical and legal standards ensuring that all suppliers and customers are treated equally and fairly.

Services

The Center is comprised of several sections including Graphic Design, Printing, Copying, and Forms. The Printing and Copying sections utilize large graphic machinery, including high-speed copiers and multi-color presses, to serve the district's requirements.

Fiscal Year 2009-10 Accomplishments:

- Expanded operator cross training
- Installed new copy center equipment
- Completed comprehensive process documentation
- Reduced costs and expanded automated finishing capability
- Designed new cost efficient products to expand business

Fiscal Year 2010-11 Objectives:

- Automate graphics job submission and billing
- Provide online job proofing capability
- Publish process documentation
- Expand client base
- Continue to expand product lines



Performance Measures	2007-08	2008-09	2009-10
Copy center income	\$ 1,557,000	\$ 1,225,200	\$ 1,048,936
Printing income	1,656,315	1,602,412	1,102,362
Graphic service income	594,642	474,613	365,993
Color copy income	272,720	312,835	309,473
Subcontracting income	42,376	114,589	154,432
Art and darkroom Income	236,659	176,847	172,911
Total income	4,359,712	3,906,496	3,154,107
Salary expenses	\$ 1,116,993	\$ 1,147,831	\$ 1,326,827

Risk Management Fund

Mission Statement

The mission of the Risk Management Department is to effectively protect the district's human, financial, and physical assets and resources from the consequences of losses.

Services

The Department is responsible for identifying the risk exposures of the district and recommending the most efficient and cost effective methods for handling those exposures. Methods include transferring risk through the purchase of insurance; assisting other departments with loss control; and administering the self-insured claims for property damages, public liability, motor vehicle liability, school board legal liability, workers' compensation, boiler and machinery, and crime.

Budget cuts during fiscal 2010 have forced the Department to eliminate six positions, including three safety inspectors. The Department continued to provide the following services in accordance with its mission using the most efficient and cost effective methods:

- Providing loss control services for other departments, including risk assessments and safety training
- Administering the self-insured claims for property damages, public liability, motor vehicle liability, school board legal liability, workers' compensation, boiler and machinery, and crime
- Transferring risk through the purchase of insurance
- Collaborating with local, state, and federal agencies to ensure compliance with all applicable safety and health requirements

Fiscal Year 2009-10 Accomplishments:

- Began to introduce and develop an Enterprise Risk Management system
- Implemented the STARS audit program to assist in tracking of health and safety audits and the resulting recommendations; and closely worked with other departments to coordinate efforts utilizing this central database for information
- Continued to refine our claims data analysis techniques to determine the district's highest loss exposures and take necessary corrective action
- Partnered with the Purchasing Department to perfect a new contract for workers' compensation managed care services program
- Implemented an on-the-job injury triage hotline manned by a registered occupational medicine nurse
- Started to convert hard-copy claims administration operations into a paperless system
- Assisted in amending an outdated district claim resolution regulation, resulting in inclusion of current best practices in managing workers compensation and tort claims
- Continued to offer professional development opportunities for claims staff; one member of staff has successfully earned the designation of Associate in Risk Management through the American Institute for CPCU and Insurance Institute of America; and other staff members have completed several learning modules through a leading international insurance services firm providing multi-line claims adjustment classes

Fiscal Year 2010-11 Objectives:

- Develop and implement a chemical inventory program, starting with middle and high school science areas, to keep a more accurate inventory of chemicals at each school site and allow better reporting of inventories
- Implement pilot Enterprise Risk Management system to key departments within the district
- Continue to develop a district-wide employee safety training program which will be available to all employees
- Continue to convert hard-copy claims administration operations into a fully paperless system
- Continue to offer professional development opportunities for claims staff
- Evaluate current staffing procedures, identify areas where low or no value-added activity is occurring, and make recommendations for improvements
- Implement performance metrics and benchmarking to objectively measure staff productivity

Performance Measures	2007-08	2008-09	2009-10
Number of Claims			
Property/Liability count	1,575	1,163	1,409
Workers' Compensation count	1,243	1,244	1,245
Total Insurance Premiums			
Property, Liability, & Workers' Compensation	\$3,178,282	\$3,172,203	\$3,419,999
Claim Count Ratio			
Property/Liability per \$1,000 Premium	0.51	0.37	0.44
Workers' Compensation per \$100,000	12.44	9.98	10.33
Third-Party Recoveries			
Property/Liability	\$191,477	\$156,663	\$116,338
Workers' Compensation	\$160,557	\$245,462	\$239,954
Managed Care Savings			
Workers' Compensation	\$1,091,566	\$862,757	\$1,148,178

Internal Service Funds - Summary Of Income, Expenses, And Changes In Net Assets

For Fiscal Years 2008-09 Through 2010-11

Internal Service Description	2008-09 Actuals		2009-10 Estimated Actuals		2010-11 Final Budget		2009-10 vs. 2010-11	
	Staff	Amount	Staff	Budget	Staff	Budget	\$ Change	% Change
Operating Income:								
Local sources		\$ 22,478,852		\$14,045,000		\$ 19,205,000	\$ 5,160,000	(36.7)%
Operating Expenses:								
Salaries	60.47	3,193,985	65.00	3,667,000	69.00	3,855,000	188,000	5.1 %
Employee fringe benefits		1,065,738		1,278,000		1,360,000	82,000	6.4 %
Purchased services		5,912,038		6,650,000		6,650,000	-	- %
Supplies		910,816		990,000		1,150,000	160,000	16.2 %
Property		5,094		225,000		225,000	-	- %
Depreciation		136,501		145,000		155,000	10,000	6.9 %
Other expenses		8,536,830		15,045,000		13,060,000	(1,985,000)	(13.2)%
Total Operating Expenses		19,761,002		28,000,000		26,455,000	(1,545,000)	(5.5)%
Operating Income (Loss)		2,717,850		(13,955,000)		(7,250,000)	6,705,000	48.0 %
Nonoperating income		1,325,726		1,120,000		665,000	(455,000)	(40.6)%
Beginning Net Assets		33,053,723		37,097,299		24,262,299	(12,835,000)	(34.6)%
Ending Net Assets	60.47	\$ 37,097,299	65.00	\$24,262,299	69.00	\$ 17,677,299	\$ (6,585,000)	(27.1)%

The decrease of \$6.6 million in the Internal Service Funds ending net assets is a result of an anticipated increase in risk assessment services and the purchase and implementation of the student health office software program and related equipment. The Department, in its expanded role, also has had staffing increases for risk control positions, including safety assessments and training. Even with this scheduled draw down of net assets, the Fund still maintains more than a one year reserve of projected operating income. It is anticipated that insurance premiums may need to be increased during 2011-12.



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Allocations and Schedules

In this sub-section, the district employs budgeting methods based on formulated allocations and bargaining contracts. Those formulated allocations and salary information are presented in this section in coordination with district policy.

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Informational Section

Explanation of Budget Allocations

The Regulation 3130, Budget Administration, adopted by the Board on June 28, 2001, specifies that:

“Procedures should be developed to ensure that the General Fund resources of the Clark County School District are used to support a basic instructional program consistent with the Global Ends of the Board of School Trustees and to ensure that budget accounts will be properly managed.”



In order to implement this statement, formulas for the allocation of personnel and supplies are used. These formulas cover the major items of salaries and supplies. Positions not covered by formulas are specifically authorized by Board action on the budget.

Salary schedules and formulas for the allocation of salaries and supplies are provided on the following pages.

Nine, ten, and eleven-month support staff employees are reflected as a percentage of full FTEs. The following table can be used to determine full-time equivalents:

Full Time Equivalents - Calculation

Fiscal Year 2010-11

Hours Per Day	Employment Months			
	Nine	Ten	Eleven	Twelve
1.0	0.09	0.11	0.11	0.13
1.5	0.14	0.16	0.17	0.19
2.0	0.19	0.21	0.23	0.25
2.5	0.23	0.26	0.29	0.31
3.0	0.28	0.32	0.34	0.38
3.5	0.33	0.37	0.40	0.44
4.0	0.37	0.42	0.46	0.50
4.5	0.42	0.47	0.52	0.56
5.0	0.46	0.53	0.57	0.63
5.5	0.51	0.58	0.63	0.69
6.0	0.56	0.63	0.69	0.75
6.5	0.60	0.68	0.75	0.81
7.0	0.65	0.74	0.80	0.88
7.5	0.70	0.79	0.86	0.94
8.0	0.74	0.84	0.92	1.00

Annual Teacher Salary Schedule

Fiscal Year 2010-11

STEP	CLASS A B.A.	CLASS B B.A. + 16	CLASS C B.A. + 32	CLASS D M.A.	CLASS E M.A. + 16	CLASS F M.A. +32	CLASS G ASC
1	\$35,083	\$36,964	\$38,850	\$40,738	\$42,628	\$45,018	\$48,201
2	36,548	38,430	40,321	42,205	44,100	46,738	49,920
3	38,014	39,905	41,786	43,676	45,564	48,459	51,641
4	39,485	41,370	43,255	45,142	47,026	50,173	53,355
5	40,947	42,836	44,722	46,611	48,495	51,895	55,077
6		44,307	46,202	48,076	49,964	53,614	56,796
7			47,658	49,546	51,433	55,333	58,516
8			49,125	51,012	52,898	57,053	60,236
9			50,594	52,485	54,366	58,770	61,953
10						60,599	63,781
11						62,207	65,389
12						64,280	67,463
13						65,566	68,748
14						66,877	70,060

Definition Of Classes:

CLASS A -	Bachelor's degree and valid Nevada certification for the level or subject taught
CLASS B -	Bachelor's degree plus 16 increment growth units and valid Nevada certification for the level or subject taught. Units must be taken after receipt of bachelor's degree.
CLASS C -	Bachelor's degree plus 32 increment growth units and valid Nevada certification for the level or subject taught
CLASS D -	Master's degree from an accredited institution in a field pertinent to position and valid Nevada certification for level or subject taught
CLASS E -	Master's degree plus 16 increment growth units and valid Nevada certification for level or subject taught, or completion of one Advanced Studies Certification 18-hour program. Units must be taken after receipt of master's degree.
CLASS F -	Master's degree plus 32 increment units and valid Nevada certification for level or subject taught, or completion of two Advanced Studies Certification 18-hour programs.
CLASS G -	Advanced Studies Certification
PH.D.	Doctorate degree from an accredited institution in a field pertinent to position and valid Nevada certification for level or subject taught will receive an additional yearly salary of \$1,500 above class F or Class G, whichever is applicable.

Licensed employees completing the following years of district service will be eligible for longevity compensation for which PERS contributions will be made:

District Service	Amount
10-15	\$ 500
16-20	550
21-25	800
26+	1,100

Professional Compensation

- Only advanced degrees awarded by an accredited institution recognized by the Commission on Professional Standards in Education in a field pertinent to the position and valid in their entirety for Nevada certification for level and subject taught will be recognized for advancement on the salary schedule.
- The basis of the professional schedule is the Bachelor's degree or its recognized equivalent. Only units secured after the requirements for the degree have been completed for the degree, except in fields certified in writing by the Human Resources Division of critical need in upper division or graduate courses recognized by the Commission on Professional Standards in Education, will be recognized for placement in Classes B, C, D, E, F, and G. Increment growth units are granted for approved in-service courses or workshops approved by the Division to upgrade or improve the educational program.
- Teachers hired to teach the 2010-11 school year shall receive a maximum of nine years qualifying experience (Step 10) and be placed in the appropriate class column. This provision shall not apply at the option of the district to teachers hired to provide service in the areas of bilingual education and the specialty licensed areas of special education, specifically excluding resource room and GATE.



Teacher Duty Days

Teacher Work Year

The work year of the employees covered by the classroom teacher salary schedule (other than new personnel who may be required to attend five additional orientation days) shall consist of not more than 184 school days and shall be distributed according to the calendar determined and officially adopted by the Board.

Hours of Work

Employees on the teachers' salary schedule shall be required to work at the school premises a regular workday of seven hours and eleven minutes, including the 30-minute duty-free lunch period that is provided.

In addition to their regular teaching contract, teachers have the opportunity to earn extra compensation in the following areas:

A. Senior High School - Extended Day Pay	Percent of Class A, Step 1, Base Salary	Yearly Rates	Number of Positions Authorized for Schools
Head Football (M)	.093	\$3,263	1
Head Basketball (M)	.093	3,263	1
Head Baseball (M)	.079	2,772	1
Head Track (M)	.084	2,947	1
Head Wrestling (M)	.084	2,947	1
Head Soccer (M)	.079	2,772	1
Head Tennis (M)	.054	1,894	1
Head Golf (M)	.056	1,965	1
Head Cross Country (M)	.068	2,386	1
Head Swimming (M)	.063	2,210	1
Head Volleyball (M)	.075	2,631	1
Assistant Football (M)	.070	2,456	AAAA-6, AAA-5, AA-4, A-4
Assistant Basketball (M)	.070	2,456	2
Assistant Baseball (M)	.061	2,140	2
Assistant Track (M)	.063	2,210	AAAA-2, AAA-2, AA-1, A-1
Assistant Wrestling (M)	.063	2,210	AAAA-2, AAA-2, AA-1, A-1
Assistant Soccer (M)	.059	2,070	1
Assistant Volleyball (M)	.061	2,140	1
9th Grade Basketball (M)	.043	1,509	1
9th Grade Volleyball (M)	.038	1,333	1
9th Grade Basketball (W)	.043	1,509	1
9th Grade Volleyball (W)	.038	1,333	1
Head Bowling (M & W)	.065	2,280	1
Head Basketball (W)	.093	3,263	1
Head Volleyball (W)	.075	2,631	1
Head Softball (W)	.079	2,772	1
Head Track (W)	.084	2,947	1
Head Soccer (W)	.079	2,772	1
Head Tennis (W)	.054	1,894	1
Head Golf (W)	.056	1,965	1
Head Cross Country (W)	.068	2,386	1
Head Swimming (W)	.063	2,210	1
Assistant Basketball (W)	.070	2,456	2
Assistant Volleyball (W)	.061	2,140	2
Assistant Softball (W)	.061	2,140	2
Assistant Track (W)	.063	2,210	AAAA-2, AAA-2, AA-1, A-1
Assistant Soccer	.059	2,070	1
Band ¹ (Over 500)	.097	3,403	1
Band ¹ (Under 500)	.082	2,877	1
Chorus ¹	.063	2,210	1
Mariachi/Guitar ¹ (Over 500)	.043	1,509	1
Mariachi/Guitar ¹ (Under 500)	.040	1,403	1
Yearbook ¹	.075	2,631	1
Drama/Theatre ¹	.080	2,807	1
Newspaper ¹	.056	1,965	1
Pep Club ¹	.032	1,123	1
Cheerleader ¹	.058	2,035	1
JV/9th Grade Cheerleader ¹	.043	1,509	1

A. Senior High School - Extended Day Pay - Continued	Percent of Class A, Step 1, Base Salary	Yearly Rates	Number of Positions Authorized for Schools
Forensics/Speech Club ¹	.057	\$2,000	1
Dance/Drill Team ¹	.047	1,649	1
Student Council ¹	.080	2,807	1
Key Club ¹	.030	1,052	1
Human Relations ¹	.030	1,052	1
Varsity Quiz ¹	.043	1,509	1
Athletic Director ¹	.104	3,649	1
Orchestra ¹	.060	2,105	1
Chess Club ¹	.043	1,509	1
FBLA ¹	.043	1,509	1
Science Bowl ¹	.028	982	1
Honor Society ¹	.030	1,052	1
ROTC ¹	.061	2,140	2
DECCA ¹	.043	1,509	1
VICA ¹	.043	1,509	1
FCCLA ¹	.043	1,509	1

⁽¹⁾ Does not qualify for years of experience

The year of experience stipend for athletics shall be based on the Index, Class A, Step 1 Base Salary as follows:

Teaching Experience	Percent of Class A Step 1 - Base Salary	Yearly Rates
1-3	.0039	\$137
4-6	.0078	274
7-9	.0117	410
10-12	.0156	547
13 or Over	.0195	684

B. Middle School - Extended Day Pay	Percent of Class A, Step 1, Base Salary	Yearly Rates	Number of Positions Authorized for Schools
7th/8th Grade Basketball (M)	.042	\$1,473	1
7th/8th Grade Softball (M)	.039	1,368	1
7th/8th Grade Tennis (M & W)	.027	947	1
7th/8th Grade Track (M)	.033	1,158	1
7th/8th Grade Basketball (W)	.042	1,473	1
7th/8th Grade Volleyball (W)	.038	1,333	1
7th/8th Grade Track (W)	.033	1,158	1
7th/8th Grade Softball (W)	.039	1,368	1
Band ¹	.063	2,210	1
Chorus ¹	.042	1,473	1
Newspaper ¹	.038	1,333	1
Human Relations ¹	.028	982	1
Forensics ¹	.028	982	1
Yearbook ¹	.028	982	1
Orchestra ¹	.040	1,403	1
Cheerleader ¹	.028	982	1
Drama ¹	.028	982	1
Dance/Drill Team ¹	.028	982	1
Chess Club ¹	.028	982	1
Honor Society ¹	.028	982	1
FBLA ¹	.028	982	1
Student Council ¹	.038	1,333	1
Mariachi/Guitar ¹	.040	1,403	1
JV Quiz ¹	.028	982	1

⁽¹⁾ Does not qualify for years of experience

Schools may utilize two volunteer coaches per team per season. The following positions are in addition to any volunteer coaches: statisticians, video personnel, student teachers, and athletic trainers.

C. Payment for Directing Intramural Programs

1. Determination of Intramural Allotment to Schools

The amount of funds available to secondary schools for extended day pay to direct intramural programs shall be based on projected student enrollment at the rate of 92¢ per student. Allotments will be based on the actual October 1st enrollment. No secondary school shall receive less than \$495.

2. Determination of Payment to Individual Teachers

Extended day pay for directing intramural activities will be based on the number of days per week an activity is supervised throughout the school year according to the following guidelines:

Number of Days Per Week Directing Activity	Number of Weeks	Total Amount
1	36	\$ 286
2	36	572
3	36	858
4	36	1,144
5	36	1,430

D. Extra Pay for Licensed Personnel in Special Categories:

1. Secondary Counselors

Each full-time counselor shall be assigned nine additional days of service at the employee's daily rate of pay. PERS and other legally required contributions shall be made for these days from the negotiated salary package.

2. Librarians

Librarians shall be assigned additional days of service to be paid at the employee's daily rate of pay according to the following formula:

Projected Enrollment	Additional Days Allotted
Under 500	3.5
500 - 999	7.0
1,000 - 1,499	10.5
1,500 and over	14.0

The additional days may be broken down in additional hours upon agreement between the librarian and the principal according to the following schedule:

3.5 days or 24.5 hours at hourly rate
7.0 days or 49.0 hours at hourly rate
10.5 days or 73.5 hours at hourly rate
14.0 days or 98.0 hours at hourly rate

PERS and other legally required contributions shall be made for these days.



3. Occupational Teachers

Teachers who are full-time teachers of occupational subjects, and who hold occupational licensure with an endorsement in business and industry, and meet the following requirements in the area taught, shall receive \$682 in addition to their base contract salary. A trade and technical work experience background, which includes three years of continuous paid experience at the journeyman level in addition to three to five years at the apprentice learning level. This provision applies only to teachers employed as vocational teachers prior to the 1977-78 school year.

4. Teachers Requiring Special Licensing (Psychologist, Speech Therapists, Special Ed. Teachers, and Nurses)

Teachers assigned to these specialist areas who hold proper licensing shall receive \$220 in addition to their base contract salary. This provision shall apply only to teachers employed in these positions prior to the 1977-78 school year.

5. Teachers Assigned to Remote Areas

Teachers assigned to schools in remote or isolated areas shall receive an incentive allotment of \$2,000 in addition to their base contract salary. Following are the areas of the County applicable to remote pay:

Blue Diamond	Southern Desert Correctional Center	Sandy Valley
Goodsprings	Laughlin	Searchlight
High Desert State Prison	Moapa Valley	Spring Mountain
Indian Springs	Mt. Charleston	Virgin Valley

Effective with the 1992-93 school year, teachers at Blue Diamond will no longer receive remote pay. Those teachers at Blue Diamond prior to the 1992-93 school year shall continue to receive remote pay as long as they are employed at Blue Diamond.

6. Responsible Teachers

A small school with a staff of one to four teachers shall have one teacher designated as the responsible teacher. Responsible teachers shall receive additional pay added to their base contract salary according to the following formula added to their base contract:

Number of Teachers	Additional Pay as a Fraction of Teacher's Contract Salary
1	1/25
2	1/20
3	1/15
4	1/10

7. School Bankers

Teachers assigned as school bankers to provide banking and accounting services at athletic events at senior high schools shall be compensated at the rate of \$10 per hour. The maximum number of assigned hours per event shall be based on student enrollment as indicated below:

Student Enrollment	Hours Allocated
1,200 or more	4 hours
1,199 – 600	3 hours
599 and below	2 hours



8. Speech Therapists, Nurses, and Psychologists

Teachers in these specialist areas assigned to year-round schools shall be given one year at a time extended contracts with PERS paid.

E. Extra Pay for Instructional Services

Activity	Hourly Rate	Activity	Hourly Rate
1. Continuing Education Instruction	\$22	6. Extra Duty Teaching Assignments:	
2. In-Service Training Instruction	22	a. Early Bird/Late Bird	}
3. Summer School	22	b. "Behavior School" Instruction	} Teacher's Contract
4. Graduate Incentive Program	22	c. "Sunset High School" Instruction	} Hourly Rate of Pay
5. Other Approved Instructional Services:		d. Juvenile Court School Programs	}
a. Homebound Extended Day Teachers	22	e. Purchased Preparation Period	}
b. Itinerant Teachers	22	f. Extended School Year, Summer	}
c. Committees, Task Forces, PDE Instructors	22		
d. Approved Instructional Services (not listed)	22		

F. Extra Pay for Ticket Takers and Sellers

Varsity Athletic Contests \$10 per hour

G. Funds for Additional Extended Day Student Activities

Name of School	Amount	Name of School	Amount
Advanced Technologies Academy	\$2,500	Cadwallader Middle School	\$1,500
Arbor View High School	2,500	Canarelli Middle School	1,500
Basic High School	2,500	Cannon Middle School	1,500
Bonanza High School	2,500	Cashman Middle School	1,500
Boulder City High School	1,500	Cortney Middle School	1,500
Canyon Springs High School	2,500	Cram Middle School	1,500
Centennial High School	2,500	Escobedo Middle School	1,500
Chaparral High School	2,500	Faiss Middle School	1,500
Cheyenne High School	2,500	Fertitta Middle School	1,500
Cimarron-Memorial High School	2,500	Findlay Middle School	1,500
Clark High School	2,500	Fremont Middle School	1,500
Coronado High School	2,500	Garrett Middle School	1,500
Del Sol High School	2,500	Garside Middle School	1,500
Desert Oasis High School	2,500	Gibson Middle School	1,500
Desert Pines High School	2,500	Greenspun Middle School	1,500
Desert Rose High School	1,500	Guinn Middle School	1,500
Durango High School	2,500	Harney Middle School	1,500
East Career and Technical Academy	2,500	Hughes Middle School	1,500
Eldorado High School	2,500	Hyde Park Middle School	1,500
Foothill High School	2,500	Johnson Middle School	1,500
Green Valley High School	2,500	Johnston Middle School	1,500
Indian Springs Junior/Senior High School	1,000	Keller Middle School	1,500
Las Vegas Academy	1,500	Knudson Middle School	1,500
Las Vegas High School	2,500	Lawrence Middle School	1,500
Laughlin High School	1,500	Leavitt Middle School	1,500
Legacy High School	2,500	Lied Middle School	1,500
Liberty High School	2,500	Lyon Middle School	1,500
Moapa Valley High School	1,500	Mack Middle School	1,500
Mojave High School	2,500	Mannion Middle School	1,500
Northwest Career and Technical Academy	2,500	Martin Middle School	1,500
Palo Verde High School	2,500	Miller Middle School	1,500
Rancho High School	2,500	Molasky Middle School	1,500
Sandy Valley Junior/Senior High School	1,000	Monaco Middle School	1,500
Shadow Ridge High School	2,500	O'Callaghan Middle School	1,500
Sierra Vista High School	2,500	Orr Middle School	1,500
Silverado High School	2,500	Robison Middle School	1,500
Southeast Career and Technical Academy	2,500	Rogich Middle School	1,500
Southwest Career and Technical Academy	2,500	Saville Middle School	1,500
Spring Valley High School	2,500	Sawyer Middle School	1,500
Sunrise Mountain High School	2,500	Schofield Middle School	1,500
Valley High School	2,500	Sedway Middle School	1,500
Veteran's Tribute Career and Technical Academy	2,500	Silvestri Middle School	1,500
Virgin Valley High School	1,500	Smith Middle School	1,500
West Career and Technical Academy	2,500	Swainston Middle School	1,500
West Preparatory Academy	1,500	Tarkanian Middle School	1,500
Western High School	2,500	Von Tobel Middle School	1,500
Bailey Middle School	1,500	Webb Middle School	1,500
Becker Middle School	1,500	White Middle School	1,500
Bridger Middle School	1,500	Woodbury Middle School	1,500
Brinley Middle School	1,500		
Brown Middle School	1,500		
Burkholder Middle School	1,500	Total	\$187,500

Three hundred dollars shall be allocated to each elementary school and Prime Six School, Helen J. Stewart, Variety School, John F. Miller, and Spring Mountain. Each Community College High School and each alternative campus in the six regions shall be allocated \$600 to be used for payment to the licensed personnel supervisor of all extended day student activities.

Budget Formulas For Allocating Licensed School Personnel

The following formulas are used in developing the General and Special Education Funds staffing levels for budgetary purposes. Staffing assignments to individual schools may vary slightly at the discretion of the Area Service Center Associate Superintendents, Associate Superintendent of the Superintendent's Schools, Deputy Superintendent of Instruction, Deputy Superintendent of Student Support Services, or the Chief Human Resources Officer.

A. Principals (302)

Each school of eight or more teachers will have budgeted one full-time principal. (Teaching principals and responsible teachers will be budgeted by unit as specified in district regulations.)

B. Assistant Principals (293)

Elementary Schools—Each elementary school over 650 student enrollment and each Prime 6 school will be budgeted one full-time assistant principal. The number of positions calculated in this fashion constitutes a district-wide full-time equivalency cap. Actual assignment of these FTEs is determined by the Deputy Superintendent of Instruction but may not exceed the total FTE number.

Middle Schools—Each middle school of 600 student enrollment and all rural schools will have budgeted one full-time assistant principal. Two assistant principals will be budgeted when the enrollment reaches 1,700 or more.

Senior High Schools—Only full-time assistant principals will be budgeted. One assistant principal will be budgeted for all rural schools or when enrollment reaches 500 students. Two assistant principals will be budgeted when the enrollment reaches 1,700 students. Three assistant principals will be budgeted when enrollment reaches 2,200 students. Schools with an enrollment of 3,000 students or more will be eligible for four assistant principals.

**C. Deans (124)**

Middle Schools—All middle schools, except rural schools, will staff at least one dean. Two deans will be added when total enrollment reaches 1,500 students.

Senior High Schools—All senior high schools, except rural schools, will be budgeted for at least one dean. Schools with an enrollment of 1,500 students or more will be budgeted two deans. When enrollment reaches 2,800 another dean will be added.

D. Classroom Licensed Staff (12,113.46 including prep periods)

Fiscal year 2010-11 budget development staffing ratios:

Kindergarten:	1 licensed staff member for each 52 students.	Grades 4-5:	1 licensed staff member for each 30 students.
Grades 1-2:	1 licensed staff member for each 18 students.	Grades 6-12:	1 licensed staff member for each 32 students.
Grade 3:	1 licensed staff member for each 21 students.		

E. In addition to regular staffing formulas, additional licensed positions are budgeted for the following purposes:

1. 2,550.42 licensed positions to instruct special education students.
2. 108 licensed positions to supplement the staff at the small, rural schools and provide school-to-school rounding adjustments.
3. 100 licensed positions to handle extra music needs of middle school students.
4. 199 licensed positions to supplement the state's Class Size Reduction program.
5. 160 licensed positions to instruct second language students.
6. 204.5 licensed positions to serve as educational computer strategists.
7. 46.5 licensed positions for special assignment (i.e., Prime 6, Reading Recovery Trainers, court orders, etc.)

F. Counselors (596)

Elementary Schools—The Board has approved establishing a goal of adding 15 elementary counselors each year until elementary schools have a counselor for every school over 500 enrollment. An increase was not included in this year's development due to budgetary constraints.

Middle Schools—Counselors are budgeted for each middle school on the basis of one counselor for each 500 students or major fraction thereof based upon the fall enrollment. Evaluation of the number of counselors for middle schools will be made only once each year after the second week of the fall semester.

Senior High Schools—Counselors are budgeted to each senior high school on the basis of one counselor for each 400 students or major fraction thereof based upon the fall enrollment. Evaluation of the number of counselors for senior high schools will be made only once each year after the second week of the fall semester.

G. Library Services (299)

- Elementary schools with enrollment of at least 400 students shall be allocated one licensed staff unit (201).
- Each middle school shall be allocated one licensed staff unit (61).
- Senior High schools shall be allocated extra days of library services based upon the enrollment illustrated to the right (37):

Student Enrollment	Days Allocated
Under 500 students	3.5 days
500 to 999 students	7.0 days
1,000 to 1,499 students	10.5 days
1,500 or more students	14.0 days

H. Homebound Teachers (17)

One teacher is budgeted to assist homebound students at the ratio of one for each 18,450 students or major fraction thereof.

I. Psychologists (166)

One school psychologist is budgeted for each 1,825 students or major fraction thereof.

J. Nurses (166)

One school nurse is budgeted for each 1,825 students or major fraction thereof.

K. Speech/Language Pathologists (301)

Speech/language pathologists are to be budgeted based on the prior school year's ratio of actual student caseloads to actual handicapped enrollment. The resultant ratio (actual) is applied to the current school year's estimated handicapped enrollments to determine estimated caseloads. The estimated caseloads are then divided by the maximum caseload mandate to determine speech therapist/pathologist requirements.

L. Summary of Pupil/Teacher Ratio Calculations - District-wide

Regular classroom staffing	(Section D) =	12,113.46	
District pupil/teacher ratio	$(298,731 \div 12,113.46) =$		24.66
Regular classroom staffing with additional positions	(Sections D and E) =	15,481.88	
District pupil/teacher ratio	$(298,731 \div 15,481.88) =$		19.30
District licensed - all positions	(Sections D through K) =	17,027.08	
District pupil/teacher ratio	$(298,731 \div 17,027.08) =$		17.54

Note: The 2001 Legislature provided funds toward reducing the pupil/teacher ratio in the early elementary grades (1-3). The Class Size Reduction funds and positions for 2010-11 are being channeled through the Special Revenue Funds, and therefore, are not reflected in the above calculations.

Secondary Magnet School Formula Enhancements

As a result of varying length of day and program requirements, magnet schools within the district require additional enhancement appropriations. This necessitates adjustments to classroom staffing, recruiting counselors, and an available pool from which the Associate Superintendent, Superintendent's Schools may draw to provide staffing for necessary school administrative support services.

The current budget for magnet school programs is developed from a student-teacher ratio of 30:1. The Advanced Technologies Academy (ATA) was constructed with classroom sizes of 20 students per classroom. Because of this room configuration, a student-teacher ratio of 20:1 will be retained at ATA. A recruiting counselor is provided for each secondary school that has magnet programs. Senior high school recruiting counselor positions are staffed starting November 1 preceding the start of the magnet school's initial opening. Middle school recruiting counselors begin at the end of the first semester of the preceding year.

The Superintendent's Schools will be allocated \$120,000 multiplied by the number of secondary magnet schools. These funds are available for allocation to schools for the purpose of providing additional licensed, administrative, and/or support staff-adjunct staffing and services.



Administrative Titles And Salary Ranges**Fiscal Year 2010-11**

Class Title	Range	Class Title	Range
Superintendent of Schools	XX	Director II, Instruction Unit Services	43
General Counsel ¹	51	Director II, K-12 Literacy	43
Chief Financial Officer	50	Director II, K-12 Math and Instructional Technology	43
Deputy Superintendent, Instructional Services	50	Director II, K-12 Science, Health, and Foreign Language	43
Deputy Superintendent, Student Support Services	50	Director II, K-12 Special Education	43
Chief Human Resources Officer	48	Director II, Licensed Personnel Services	43
Associate Superintendent, Community and Government Relations	47	Director II, Networking Services	43
Associate Superintendent, Education Services	47	Director II, Real Property Management	43
Associate Superintendent, Facilities ¹	47	Director II, Related Services	43
Associate Superintendent, Instruction Unit	47	Director II, Research and School Improvement	43
Associate Superintendent, Superintendent's Schools	47	Director II, Risk Management	43
Deputy General Counsel ¹	47	Director II, School Safety and Crisis Management	43
General Manager, Vegas PBS ¹	47	Director II, Select Schools	43
Academic Manager, Instruction Unit ¹	46	Director II, Special Education Programs and Projects	43
Assistant Superintendent, Assessment, Accountability, Research, and School Improvement	46	Director II, Special Education Support Services	43
Assistant Superintendent, Curriculum and Professional Development ¹	46	Director II, Substitute Services	43
Assistant Superintendent/Chief Technology Officer ¹	46	Director II, Teacher Induction and Mentoring	43
Business Manager ¹	46	Director II, Technical Resources	43
Chief of School Police	46	Director II, Title I Services	43
Chief of Staff ¹	46	Director II, User Support Services	43
Deputy Chief Financial Officer	46	Police Captain	43
Deputy Human Resources Officer	46	Principal, Elementary School ²	41 - 43
Senior Assistant General Counsel ¹	46	Principal, Special Education School ²	42 - 43
Assistant General Counsel ¹	45	Principal, Advanced Technologies Academy ²	43
Director IV, Construction Management	45	Principal, Boulder City High School ²	43
Director IV, Curriculum and Instruction	45	Principal, Indian Springs High School ²	43
Director IV, Education Services	45	Principal, Las Vegas Academy of International Studies Performing Arts and Visual Arts ²	43
Director IV, Facilities Planning and Design	45	Principal, Laughlin High School ²	43
Director IV, Human Resources ¹	45	Principal, Moapa Valley High School ²	43
Director IV, Instructional Support	45	Principal, Sandy Valley High School ²	43
Director IV, Instructional Support and Student Activities	45	Principal, Virgin Valley High School ²	43
Director IV, Support Services	45	Deputy Assistant General Counsel ¹	42
Director IV, Technology Information Systems	45	Director I, Administrative Personnel Services	42
Principal, Career and Technical Academy ²	43 - 45	Director I, Adult Language Acquisition Services	42
Principal, Senior High School	43 - 45	Director I, Communications Office	42
Director III, Assessment and Accountability	44	Director I, Compliance and Monitoring	42
Director III, Compliance and Monitoring	44	Director I, Corporate Communications, Vegas PBS	42
Director III, Educational Media Services	44	Director I, Development and Innovation	42
Director III, Engineering, Information Technology, and Emergency Response Systems	44	Director I, Development, Vegas PBS	42
Director III, Food Service	44	Director I, Early Childhood	42
Director III, Government Affairs	44	Director I, Education Services	42
Director III, Maintenance	44	Director I, Energy Management	42
Director III, Purchasing and Warehousing	44	Director I, English Language Learner Program	42
Director III, Quality Assurance	44	Director I, Environmental Services	42
Director III, Special Projects and Renovation Services	44	Director I, Fiscal Accountability	42
Director III, Transportation	44	Director I, Food Service	42
Principal, Elementary School	43 - 44	Director I, Grants Development and Administration	42
Principal, Junior High/Middle School ²	41 - 44	Director I, Health Services	42
Director II, Administrative Training and Staff Development	43	Director I, Inspection Services	42
Director II, Budget	43	Director I, Intergovernmental Affairs	42
Director II, Career and Technical Education	43	Director I, Licensed Personnel Contracting Services	42
Director II, Central Information Systems	43	Director I, Low Incidence Disabilities	42
Director II, Demographics, Zoning, and GIS	43	Director I, Maintenance	42
Director II, Distance Education and Virtual High School	43	Director I, Maintenance Manager	42
Director II, Diversity and Affirmative Action Programs ¹	43	Director I, Management Process System	42
Director II, Education Services	43	Director I, Operations	42
Director II, Employee-Management Relations	43	Director I, Professional Development, Special Education	42
Director II, English Language Learner Program	43	Director I, Programming, Vegas PBS	42
Director II, Equity and Diversity Education	43	Director I, Psychological Services	42
Director II, Facilities and Bond Fund Financial Management	43	Director I, Purchasing and Warehousing	42
Director II, Facilities Manager	43	Director I, School-Community Partnership Program	42
Director II, Guidance and Counseling	43	Director I, Security Systems, School Police Services	42
Director II, Human Resources Services	43	Director I, Speech/Language Therapy Services	42
Director II, Internal Audit	43	Director I, Student Athletics	42
		Director I, Support Staff Personnel Services	42

Administrative Titles And Salary Ranges - Continued

Fiscal Year 2010-11

Class Title	Range	Class Title	Range
Director I, Support Staff Training and Staff Development	42	Coordinator III, Administrative Leadership Development	40
Director I, Technology Deployment Services	42	Coordinator III, Administrative Personnel Services	40
Director I, Title I Services	42	Coordinator III, Adult Education	40
Director I, Transportation	42	Coordinator III, Adult Language Acquisition Services	40
Director I, Vehicle Maintenance	42	Coordinator III, Architect	40
Director I, Wraparound Services	42	Coordinator III, Board of School Trustees	40
Legislative Representative ¹	42	Coordinator III, Budget	40
Principal, Desert Rose Adult High School	42	Coordinator III, Career and Technical Education	40
Principal, Alternative School ²	41 - 42	Coordinator III, Cash and Investment Management	40
Assistant Principal, Secondary School ²	41	Coordinator III, Charter School Compliance	40
Coordinator IV, Accounting	41	Coordinator III, Compliance and Monitoring	40
Coordinator IV, Administrative Assistant, Superintendent's Office ¹	41	Coordinator III, Custodial Supervision	40
Coordinator IV, Administrative Leadership Development	41	Coordinator III, Data Specialist	40
Coordinator IV, Assessment and Accountability	41	Coordinator III, Demographics, Zoning, and Geographic Information System	40
Coordinator IV, Assistive Technology	41	Coordinator III, Distance Education	40
Coordinator IV, AVID Program	41	Coordinator III, Dual Language Program	40
Coordinator IV, Budget	41	Coordinator III, Early Childhood Program	40
Coordinator IV, Bus Operations	41	Coordinator III, Early Childhood Transition Specialist	40
Coordinator IV, Child Find Project	41	Coordinator III, Education Services	40
Coordinator IV, Claims Management Services	41	Coordinator III, Engineering Services	40
Coordinator IV, Demographics and Zoning	41	Coordinator III, Environmental Compliance	40
Coordinator IV, Educational Resources	41	Coordinator III, Equipment Repair	40
Coordinator IV, Employee-Management Relations	41	Coordinator III, Equity and Diversity Education	40
Coordinator IV, Engineering Services	41	Coordinator III, Exterior and Structural Building Repair	40
Coordinator IV, English Language Learner Program	41	Coordinator III, Facilities and Bond Fund Financial Management	40
Coordinator IV, Employee Business Training	41	Coordinator III, Facilities Project Manager	40
Coordinator IV, Expulsion Due Process and Trial Enrollments	41	Coordinator III, Facilities Space Requirements	40
Coordinator IV, Facility Requirements	41	Coordinator III, Fine Arts, Elementary	40
Coordinator IV, Food Service Financial Management	41	Coordinator III, Fine Arts, Secondary	40
Coordinator IV, Gifted and Talented Education	41	Coordinator III, Fiscal Accountability and Program Analysis, CPD	40
Coordinator IV, Guidance and Counseling Services	41	Coordinator III, General Repair	40
Coordinator IV, Health Services	41	Coordinator III, Geographic Information System	40
Coordinator IV, Human Resources Services	41	Coordinator III, Gift Manager	40
Coordinator IV, Information Systems Architecture and Special Projects	41	Coordinator III, Grant Program Evaluator	40
Coordinator IV, K-12 Instructional Technology	41	Coordinator III, Grant Writer	40
Coordinator IV, K-12 Special Education	41	Coordinator III, Homebound Education Program	40
Coordinator IV, Licensure Services	41	Coordinator III, Industrial Hygiene, Environmental Services	40
Coordinator IV, Literacy Innovative Programs	41	Coordinator III, Instructional Data Management System	40
Coordinator IV, Low Incidence Disabilities	41	Coordinator III, Internal Audit	40
Coordinator IV, Mechanical Systems and Equipment	41	Coordinator III, K-5 Mathematics and Science	40
Coordinator IV, Modernization Services	41	Coordinator III, K-12 Foreign Language	40
Coordinator IV, New Construction	41	Coordinator III, K-12 Library Services	40
Coordinator IV, Occupational and Physical Therapy Services	41	Coordinator III, K-12 Literacy	40
Coordinator IV, Payroll and Employee Benefits	41	Coordinator III, K-12 Mathematics	40
Coordinator IV, Psychological Services	41	Coordinator III, K-12 Science/Health	40
Coordinator IV, Purchasing and Warehousing	41	Coordinator III, K-12 Social Studies	40
Coordinator IV, Real Property Management	41	Coordinator III, Landscaping and Grounds	40
Coordinator IV, Risk and Insurance Services	41	Coordinator III, Licensed and Support Staff Personnel	40
Coordinator IV, School-Community Partnership Program	41	Coordinator III, Licensed Personnel Services	40
Coordinator IV, Speech/Audiology Services	41	Coordinator III, Licensure Services	40
Coordinator IV, Student Data Services	41	Coordinator III, NCLB and Data Verification	40
Coordinator IV, Student Threat and Crisis Management	41	Coordinator III, Paydata Services	40
Coordinator IV, Telecommunications Services	41	Coordinator III, Program Evaluator Inclusive Schools Practices/ Intervention	40
Coordinator IV, Title I Services	41	Coordinator III, Public Information and Media Manager	40
Police Lieutenant	41	Coordinator III, Purchasing	40
Principal, Academy for Individualized Study	41	Coordinator III, Research and Evaluation	40
Principal, Community College High School ²	41	Coordinator III, Resource Management	40
Principal, Continuation School ²	41	Coordinator III, Safe and Drug Free Schools	40
Principal, Florence McClure Women's Correctional Center ²	41	Coordinator III, Safety	40
Principal, High Desert State Prison Adult High School ²	41	Coordinator III, School Banking	40
Principal, Juvenile Court Schools	41	Coordinator III, Secondary English	40
Principal, Southern Desert Correctional Center Adult HS ²	41	Coordinator III, Special Education Management System	40
Principal, Southern Nevada Correctional Center ²	41	Coordinator III, Statistician, Demographics, Zoning, and GIS	40
Principal, Spring Mountain School ²	41	Coordinator III, Student Activities	40
Assistant Principal, Elementary School ²	40		
Assistant Principal, Special Education School ²	40		

Administrative Titles And Salary Ranges - Continued**Fiscal Year 2010-11**

Class Title	Range	Class Title	Range
Coordinator III, Student Adjudication, ESD	40	Coordinator II, Campus Security	39
Coordinator III, Student Attendance/Dropout Programs	40	Coordinator II, Communities in Schools	39
Coordinator III, Teacher Induction and Mentoring	40	Coordinator II, Dietitian	39
Coordinator III, Technology Program Office	40	Coordinator II, Fiscal Accountability	39
Coordinator III, Technical Resources	40	Coordinator II, Geographic Information System	39
Coordinator III, Title I Services	40	Coordinator II, Industrial Hygiene	39
Coordinator III, Vegas PBS	40	Coordinator II, Instructional Web Design	39
Coordinator III, Work Management, Maintenance	40	Coordinator II, Payroll Processing Supervisor	39
Coordinator III, Administrative Assistant, Bond Administration	40	Coordinator II, Professional Development Education	39
Coordinator III, Administrative Assistant, Community and Government Relations	40	Coordinator II, Real Property Management	39
Coordinator III, Administrative Assistant, Human Resources	40	Coordinator II, Safe Routes to School	39
Coordinator III, Administrative Assistant, Instruction Unit	40	Coordinator II, School-Community Partnership Program ²	39
Coordinator III, Administrative Assistant, School Police Services	40	Coordinator II, Site Development Planner	39
Coordinator III, Administrative Assistant, Student Support Services	40	Coordinator II, Technical Resources	39
Coordinator III, Administrative Assistant, Technology and Information Systems	40	Coordinator II, Technology Projects and Training	39
Dean, Secondary ³	40	Coordinator I, Accounting	38
Coordinator II, Academic Support and Community Service Center	39	Coordinator I, Accounting/Budget Specialist	38
Coordinator II, Accounting	39	Coordinator I, Accounting, Treasurer	38
Coordinator II, Adaptive Physical Education	39	Coordinator I, Budget	38
Coordinator II, Benefits Accounting Supervisor	39	Coordinator I, Communications Specialist	38
		Coordinator I, Fleet Manager	38
		Coordinator I, Parent Services	38
		Coordinator I, Public Information Specialist	38

¹ "At-Will" Employees--A contract signed by an at-will employee will state that the employee serves in that position at the will of the superintendent and may be returned to a position of no lesser range and step than the last held with the district. At-Will positions will be so designated at the time the position is offered to an employee. At the time of appointment, the Board of School Trustees will designate the range and step of the position.

² Incumbents of these classes receive monthly salaries in accordance with this schedule for 11 months per year. Incumbents in all other classes receive monthly salaries in accordance with this schedule for 12 months per year.

³ Incumbents of this class receive monthly salaries in accordance with this schedule for 10 months per year.

Administrative Salary Schedule Base - Monthly Salaries

Fiscal Year 2010-11

Range	A	B	C	D	E	F	G ¹
52	\$ 9,867	\$ 10,365	\$ 10,886	\$ 11,431	\$ 12,003	\$ 12,602	\$ 13,233
51	9,397	9,867	10,365	10,886	11,431	12,003	12,602
50	8,957	9,397	9,867	10,365	10,886	11,431	12,003
49	8,530	8,957	9,397	9,867	10,365	10,886	11,431
48	8,122	8,530	8,957	9,397	9,867	10,365	10,886
47	7,736	8,122	8,530	8,957	9,397	9,867	10,365
46	7,367	7,736	8,122	8,530	8,957	9,397	9,867
45	7,027	7,367	7,736	8,122	8,530	8,957	9,397
44	6,692	7,027	7,367	7,736	8,122	8,530	8,957
43	6,370	6,692	7,027	7,367	7,736	8,122	8,530
42	6,063	6,370	6,692	7,027	7,367	7,736	8,122
41	5,778	6,063	6,370	6,692	7,027	7,367	7,736
40	5,497	5,778	6,063	6,370	6,692	7,027	7,367
39	5,238	5,497	5,778	6,063	6,370	6,692	7,027
38	4,995	5,238	5,497	5,778	6,063	6,370	6,692
37	4,750	4,995	5,238	5,497	5,778	6,063	6,370
36	4,530	4,750	4,995	5,238	5,497	5,778	6,063

Professional-Technical (PT) Salary Schedule Base - Monthly Salaries

Fiscal Year 2010-11

Range	A	B	C	D	E	F	G ¹
44	\$ 6,692	\$ 7,027	\$ 7,367	\$ 7,736	\$ 8,122	\$ 8,530	\$ 8,957
43	6,370	6,692	7,027	7,367	7,736	8,122	8,530
42	6,063	6,370	6,692	7,027	7,367	7,736	8,122
41	5,778	6,063	6,370	6,692	7,027	7,367	7,736
40	5,497	5,778	6,063	6,370	6,692	7,027	7,367
39	5,238	5,497	5,778	6,063	6,370	6,692	7,027
38	4,995	5,238	5,497	5,778	6,063	6,370	6,692
37	4,750	4,995	5,238	5,497	5,778	6,063	6,370
36	4,530	4,750	4,995	5,238	5,497	5,778	6,063
35	4,306	4,530	4,750	4,995	5,238	5,497	5,778
34	4,095	4,306	4,530	4,750	4,995	5,238	5,497
33	3,907	4,095	4,306	4,530	4,750	4,995	5,238
32	3,714	3,907	4,095	4,306	4,530	4,750	4,995
31	3,534	3,714	3,907	4,095	4,306	4,530	4,750
30	3,371	3,534	3,714	3,907	4,095	4,306	4,530
29	3,204	3,371	3,534	3,714	3,907	4,095	4,306
28	3,051	3,204	3,371	3,534	3,714	3,907	4,095

¹ Eligibility for Step G requires that the administrator has been on any Step F for four years, is beginning his/her 18th year in the district during the contracted school year, and the adjusted hire date and the effective date of the administrative appointment is prior to February 1. If the adjusted hire date is February 1 or after, the administrator will be placed on Step G at the beginning of the subsequent year.

Administrative employees holding a doctoral degree from an accredited institution and valid for Nevada certification will receive an additional \$1,478 stipend for which Public Employees Retirement System (PERS) contributions will be made.

Administrative employees completing the following years of district service will be eligible for longevity compensation for which PERS contributions will be made:

A principal who is assigned either to a Prime 6 school (before July 1, 2008), a rural high school, or to a double session or flexible double session schedule shall receive an additional stipend of \$1,970 for which PERS contributions will be made. A \$1,970 stipend will be provided to eligible senior high school deans and assistant principals.

District Service	Amount
10 Years	\$1,281
15 Years	1,773
20 Years	2,266
25 Years	2,758
30 Years	3,940

Support Staff Personnel Titles And Salary Pay Grades**Fiscal Year 2010-11**

Code	Title	Grade	Min Hr	Max Hr
2040	Accountant	56	\$ 23.49	\$ 30.76
2027	Accounts Payable Supervisor	50	17.54	22.94
2016	Accounts Payable Technician	49	16.71	21.85
2031	Accounts Supervisor (SS Pay Data Section)	54	21.31	27.89
0200	Administrative Clerk	50	17.54	22.94
1446	Administrative Computer Services Specialist	56	23.49	30.76
0320	Administrative School Secretary	50	17.54	22.94
0240	Administrative Secretary I	51	18.42	24.09
0250	Administrative Secretary II	52	19.33	25.30
0251	Administrative Secretary III	54	21.31	27.89
0252	Administrative Secretary IV	57	24.68	32.29
7780	AHERA Compliance Monitor	58	25.92	33.90
1532	Applications Developer - COBOL/CICS	59	27.21	35.60
1508	Applications Manager	64	34.73	45.44
7725	Apprentice Drafter	47	15.15	19.81
7730	Asbestos Abatement Worker/Insulator	51	18.42	24.09
7705	Asbestos Inspector	56	23.49	30.76
7735	Asbestos Planner/Scheduler	57	24.68	32.29
7410	Asphalt, Concrete, and Masonry Supervisor	58	25.92	33.90
2050	Assistant Accountant	50	17.54	22.94
8170	Assistant Custodial Supervisor	53	20.30	26.56
7091	Assistant Grounds Equipment Technician	46	14.42	18.89
1060	Assistant Offset Shop Supervisor	54	21.31	27.89
0352	Assistant Terminal Agency Coordinator	53	20.30	26.56
1449	Assistive Technology Services Specialist	56	23.49	30.76
3075	Associate Buyer	50	17.54	22.94
7420	Athletic Equipment & Fencing Supervisor	58	25.92	33.90
4000	Attendance Officer	50	17.54	22.94
7115	Audio Visual Technician	52	19.33	25.30
5020	Baker	43	12.47	16.31
0134	Benefits Technician	49	16.71	21.85
4248	Bilingual Translator/Interpreter	51	18.42	24.09
7000	Boiler Equipment Technician	54	21.31	27.89
0170	Braillist	52	19.33	25.30
0176	Broadcast Captionist I	47	15.15	19.81
0177	Broadcast Captionist II	52	19.33	25.30
0178	Broadcast Captionist III	56	23.49	30.76
4100	Budget Assistant	55	22.38	29.28
7120	Building Engineer	52	19.33	25.30
7550	Building Engineer Supervisor	58	25.92	33.90
6100	Bus Driver	47	15.15	19.81
6105	Bus Driver Trainee	47-A	15.15	N/A
6005	Bus Washer	41	11.30	14.80
0330	Business Services Specialist	51	18.42	24.09
3082	Buyer II	52	19.33	25.30
3084	Buyer III	54	21.31	27.89
3070	Buyer's Assistant	45	13.75	17.98
7727	CADD Technician I	55	22.38	29.28
7728	CADD Technician II	57	24.68	32.29
7729	CADD Technician III	59	27.21	35.60
4170	Campus Security Monitor	44	13.08	17.12
7060	Carpenter	52	19.33	25.30
7560	Carpenter Supervisor	58	25.92	33.90
7585	Carpet and Flooring Supervisor	58	25.92	33.90
8030	Carpet Cleaning Technician	50	17.54	22.94
8039	Central Kitchen Steward	43	12.47	16.31
4222	Certified Occupational Therapy Assistant	50	17.54	22.94
5320	Chief Refrigeration Engineer	59	27.21	35.60
7309	Civil & Landscape Quality Assurance Construction Inspector/Manager	58	25.92	33.90
2103	Claims Examiner	52	19.33	25.30
2100	Claims Management Specialist	57	24.68	32.29
2098	Claims Manager	60	28.58	37.38
2102	Claims Technician	48	15.91	20.81
4285	Classification/Compensation Analyst	57	24.68	32.29
0110	Clerk Typist I	40	10.76	14.09
0175	Clerk/Braillist	45	13.75	17.98

Support Staff Personnel Titles And Salary Pay Grades - Continued

Fiscal Year 2010-11

Code	Title	Grade	Min Hr	Max Hr
1531	Client Server Application Programmer	56	\$ 23.49	\$ 30.76
7105	Clock, Fire Alarm, & Intercom Technician	55	22.38	29.28
7700	Code Compliance Inspector/Site Manager	59	27.21	35.60
0306	Communications Assistant	52	19.33	25.30
7194	Communications Equipment Installer Assistant	51	18.42	24.09
7195	Communications Equipment Installer/Repairer	55	22.38	29.28
7198	Communications Installation/Repair Supervisor	58	25.92	33.90
4410	Communications System Manager	61	30.00	39.24
1650	Computer Forensic Investigator	62	31.49	41.20
1410	Computer Operator	50	17.54	22.94
1330	Computer Systems Specialist	51	18.42	24.09
7152	Construction Compliance Clerk	48	15.91	20.81
7146	Construction Documents Clerk	48	15.91	20.81
4260	Construction Documents Manager	56	23.49	30.76
7153	Construction Estimator	57	24.68	32.29
7147	Construction Site Development Data Specialist	50	17.54	22.94
7645	Construction Supervisor	58	25.92	33.90
7032	Cross Connection Control Specialist	56	23.49	30.76
8100	Custodial Leader	46	14.42	18.89
8160	Custodial Supervisor	54	21.31	27.89
8040	Custodian	43	12.47	16.31
1485	Data Communications Specialist	59	27.21	35.60
1405	Data Control Manager	58	25.92	33.90
1320	Data Processing Clerk I	42	11.87	15.53
1326	Data Processing Machine Operator	46	14.42	18.89
1515	Database Administrator	63	33.07	43.27
1521	Database Analyst III Special Education Management Systems (SEMS)	62	31.49	41.20
1518	Database Analyst III (Web-Based)	62	31.49	41.20
1519	Database Analyst III (Web-Based) Assessment and Accountability	62	31.49	41.20
1525	Database Systems Specialist	56	23.49	30.76
4300	Demographic Specialist	57	24.68	32.29
4150	Dispatcher	47	15.15	19.81
3030	District Mail Courier	46	14.42	18.89
4404	Document Control Specialist	54	21.31	27.89
7720	Drafter	55	22.38	29.28
7719	Drafting and Records Manager	58	25.92	33.90
6130	Driver Training Instructor	49	16.71	21.85
7131	Duplicating Equipment Technician	53	20.30	26.56
1505	EDP Operations Manager	62	31.49	41.20
1540	ERP Systems Security Specialist	57	24.68	32.29
4240	Educational Interpreter I	46	14.42	18.89
4241	Educational Interpreter II	53	20.30	26.56
4242	Educational Interpreter III	54	21.31	27.89
4243	Educational Interpreter IV	55	22.38	29.28
3121	Educational Media Center Supervisor	56	23.49	30.76
4231	Educational Transcriber	54	21.31	27.89
7010	Electrician	55	22.38	29.28
7570	Electrician Supervisor	58	25.92	33.90
7575	Electronics Supervisor	58	25.92	33.90
7390	Electronics Technician II	53	20.30	26.56
0143	Elementary School Clerk	46	14.42	18.89
7208	Energy Management Supervisor	58	25.92	33.90
7205	Energy Management Technician I	55	22.38	29.28
7206	Energy Management Technician II	56	23.49	30.76
4065	Equip Req Funds Analysis/Forms Mgmt Supv	58	25.92	33.90
8315	Equipment Operator Crew Leader	52	19.33	25.30
8300	Equipment Operator/Truck Driver	50	17.54	22.94
8305	Equipment Operator/Truck Driver Assistant	48	15.91	20.81
4090	Equipment Specialist	52	19.33	25.30
0370	Executive Legal Secretary	55	22.38	29.28
7630	Fabrication Supervisor	58	25.92	33.90
3200	Facilities & Equipment Safety Inspector	52	19.33	25.30
3240	Facilities & Equipment Safety Inspection Manager	57	24.68	32.29
7204	Facilities Energy Inspector/Analyst	54	21.31	27.89
4402	Facilities Operations Analyst	57	24.68	32.29
7308	Facility QA/QC Construction Inspector/Manager	57	24.68	32.29

Support Staff Personnel Titles And Salary Pay Grades - Continued**Fiscal Year 2010-11**

Code	Title	Grade	Min Hr	Max Hr
7655	Facility Service Region Representative	59	\$ 27.21	\$ 35.60
7650	Facility Service Representative	58	25.92	33.90
8260	Farm/Nursery Manager	52	19.33	25.30
0185	Federal Programs Teacher/Family Aide	43	12.47	16.31
0270	Federal Projects Clerk	46	14.42	18.89
6180	Field Supervisor	56	23.49	30.76
3120	Film & Video Traffic Supervisor	54	21.31	27.89
3110	Film Center Control Clerk	47	15.15	19.81
3100	Film Inspector	46	14.42	18.89
4053	Fingerprint Technician	47	15.15	19.81
7260	Fire Equipment Technician	55	22.38	29.28
7031	Fire Sprinkler Technician	56	23.49	30.76
0090	First Aid/Safety Assistant	43	12.47	16.31
6090	Fleet Maintenance Manager	58	25.92	33.90
8119	Floor Care Supervisor	52	19.33	25.30
8117	Floor Care Technician	48	15.91	20.81
7280	Flooring Technician	52	19.33	25.30
7275	Food Service Equipment Technician	54	21.31	27.89
5305	Food Service Maintenance Supervisor	58	25.92	33.90
5110	Food Service Manager I	50	17.54	22.94
5113	Food Service Manager I Floater	50	17.54	22.94
5120	Food Service Manager II	51	18.42	24.09
5114	Food Service Manager II Floater	51	18.42	24.09
5270	Food Service Region Supervisor	57	24.68	32.29
5260	Food Service Supervisor II	55	22.38	29.28
5300	Food Service Warehouse Supervisor	55	22.38	29.28
5000	Food Service Worker	41	11.30	14.80
5010	Food Service Worker Floater	41	11.30	14.80
7270	Furniture Repair Technician	51	18.42	24.09
7565	Furniture Repairer Supervisor	58	25.92	33.90
8190	Gardener I	44	13.08	17.12
8200	Gardener II	46	14.42	18.89
4294	Geographic Information System (GIS) Analyst I	56	23.49	30.76
4295	Geographic Information System (GIS) Analyst II	57	24.68	32.29
7210	Glazier	52	19.33	25.30
1105	Graphic Artist Assistant	45	13.75	17.98
1110	Graphic Artist I	50	17.54	22.94
1120	Graphic Artist II	55	22.38	29.28
1030	Graphic Arts Supervisor	58	25.92	33.90
1100	Graphics Specialist	54	21.31	27.89
7090	Grounds Equipment Technician	50	17.54	22.94
7590	Hardware/Locksmith Supervisor	58	25.92	33.90
7285	Hazardous Materials Field Technician	55	22.38	29.28
8110	Head Custodian I	47	15.15	19.81
8120	Head Custodian II	48	15.91	20.81
8130	Head Custodian III	52	19.33	25.30
7540	Heating Ventilation and A/C Supervisor	58	25.92	33.90
3090	Heavy Truck Driver	50	17.54	22.94
7040	HVACR Technician I	54	21.31	27.89
7400	HVACR Technician II	56	23.49	30.76
0165	In-House Suspension Teacher Aide	41	11.30	14.80
7635	Industrial Arts Maintenance Supervisor	58	25.92	33.90
7160	Industrial Arts Maintenance Technician	54	21.31	27.89
0195	Infant/Toddler Day Care Aide	44	13.08	17.12
0305	Information Aide	48	15.91	20.81
4405	Information and Records Manager	60	28.58	37.38
0124	Information Liaison	46	14.42	18.89
0285	Information Processor	45	13.75	17.98
1477	Information Systems Help Desk Manager	60	28.58	37.38
1447	Information Systems Help Desk Specialist	53	20.30	26.56
7011	Infrared Thermographer (Electrical)	56	23.49	30.76
0172	Instructional Assistant (Bilingual)	40	10.76	14.09
0192	Instructional Assistant (Least Restrictive Environment)	40	10.76	14.09
0179	Instructional Assistant (Physical Education)	40	10.76	14.09
0190	Instructional Assistant (Teacher Aide)	40	10.76	14.09
7050	Insulator	54	21.31	27.89

Support Staff Personnel Titles And Salary Pay Grades - Continued

Fiscal Year 2010-11

Code	Title	Grade	Min Hr	Max Hr
2112	Insurance Services Manager	62	\$ 31.49	\$ 41.20
0133	Intake Clerk	46	14.42	18.89
4245	Interpreter Specialist	59	27.21	35.60
7576	Intrusion Alarm Supervisor	58	25.92	33.90
7100	Intrusion Alarm Technician	54	21.31	27.89
8240	Irrigation Systems Installer/Repairer	50	17.54	22.94
4226	Itinerant Tester	46	14.42	18.89
2045	Junior Accountant	54	21.31	27.89
1527	Junior Database Analyst	51	18.42	24.09
8220	Landscape and Grounds Supervisor	58	25.92	33.90
8230	Landscape Leader	48	15.91	20.81
8235	Landscape Technician	52	19.33	25.30
3035	Lead District Mail Courier	49	16.71	21.85
0365	Legal Secretary I	48	15.91	20.81
0360	Legal Secretary II	51	18.42	24.09
0105	Library Aide	40	10.76	14.09
7070	Locksmith	52	19.33	25.30
3400	Mail Services Manager	54	21.31	27.89
1425	Mainframe Operations Scheduling Specialist	55	22.38	29.28
7300	Maintenance Leader	57	24.68	32.29
7310	Mason	53	20.30	26.56
4796	Master Control Specialist	50	17.54	22.94
1050	Media Specialist	57	24.68	32.29
1445	Microcomputer Support Specialist	52	19.33	25.30
1475	Microcomputer Systems Specialist	55	22.38	29.28
1490	Microcomputer Systems Supervisor	58	25.92	33.90
1473	MIS/DP Technology Specialist	58	25.92	33.90
7055	Mobile Crane Operator I	52	19.33	25.30
7056	Mobile Crane Operator II	55	22.38	29.28
7240	Musical Instrument Technician	54	21.31	27.89
7640	Office Equipment Supervisor	58	25.92	33.90
4200	Office Manager	53	20.30	26.56
0123	Office Specialist II	45	13.75	17.98
0206	Office Supervisor	51	18.42	24.09
1010	Offset Machine Operator	47	15.15	19.81
1025	Offset Machine Operator Leader	51	18.42	24.09
1040	Offset Machine Operator Trainee	41	11.30	14.80
0355	Operations Clerk	46	14.42	18.89
2085	Organizational Management Business Specialist	57	24.68	32.29
7080	Painter	52	19.33	25.30
7580	Painter Supervisor	58	25.92	33.90
9961	Para Professional: Avid Tutor I	N/A	12.00	N/A
9962	Para Professional: Avid Tutor II	N/A	15.00	N/A
9963	Para Professional: Avid Tutor III	N/A	18.00	N/A
9964	Para Professional: Avid Tutor IV	N/A	20.00	N/A
0367	Paralegal	54	21.31	27.89
0194	Parent/Guardian Mentor	44	13.08	17.12
2032	Payroll Data Assistant	49	16.71	21.85
2029	Payroll Data Specialist	52	19.33	25.30
2125	Payroll Technician I	46	14.42	18.89
2120	Payroll Technician II	49	16.71	21.85
4283	Personnel Analyst	53	20.30	26.56
0136	Personnel Assistant	47	15.15	19.81
8101	Pest Control Supervisor	50	17.54	22.94
8103	Pest Control Technician	44	13.08	17.12
1150	Photographer/Lithographer	52	19.33	25.30
4221	Physical Therapist Assistant	50	17.54	22.94
7140	Pipefitter	55	22.38	29.28
7706	Plans Examiner	59	27.21	35.60
5315	Plant Manager	61	30.00	39.24
7030	Plumber	54	21.31	27.89
7620	Plumber/Pipefitter/Boiler Technician Supervisor	58	25.92	33.90
7709	Preventive Maintenance Manager	58	25.92	33.90
7145	Pricing Clerk	47	15.15	19.81
0181	Principal Operations Support Clerk	46	14.42	18.89
7711	Program Development Specialist	57	24.68	32.29

Support Staff Personnel Titles And Salary Pay Grades - Continued**Fiscal Year 2010-11**

Code	Title	Grade	Min Hr	Max Hr
7155	Project Scheduler	57	\$ 24.68	\$ 32.29
4225	Psychological Services Assistant	49	16.71	21.85
7712	Purchasing Analyst / Contract Specialist	58	25.92	33.90
3025	Purchasing Supervisor	60	28.58	37.38
3027	Purchasing Supervisor II	62	31.49	41.20
7192	Radio Communications and Video Equipment Installer	54	21.31	27.89
4290	Real Property & Site Analyst	54	21.31	27.89
4110	Realty Specialist	56	23.49	30.76
0286	Records Processor	46	14.42	18.89
0145	Registrar I	45	13.75	17.98
0146	Registrar II	46	14.42	18.89
7760	Risk Assesor	54	21.31	27.89
2097	Risk Control/Safety Manager	62	31.49	41.20
2096	Risk Management Field Investigation Supervisor	62	31.49	41.20
2109	Risk Services Analyst	54	21.31	27.89
2104	Risk Services Technician	48	15.91	20.81
7220	Roofer	52	19.33	25.30
7500	Roofer Supervisor	58	25.92	33.90
4250	Safety and Health Lab Technician	51	18.42	24.09
4256	Sample Control Clerk	50	17.54	22.94
0100	School Aide	40	10.76	14.09
0307	School Banker	46	14.42	18.89
0310	School Office Manager	50	17.54	22.94
4145	School Police Dispatcher	51	18.42	24.09
4140	School Police Dispatcher Supervisor	55	22.38	29.28
4143	School Police Lead Dispatcher	53	20.30	26.56
0144	School/Community Facilitator	40	10.76	14.09
0220	Secretary II	46	14.42	18.89
0230	Secretary III	48	15.91	20.81
4025	Security Specialist	48	15.91	20.81
1492	Security Systems Applications Manager	64	34.73	45.44
1493	Security Systems Design Manager	64	34.73	45.44
1496	Security Systems Support Technician	58	25.92	33.90
7750	Senior Asbestos Abatement Inspector	57	24.68	32.29
4010	Senior Attendance Officer	53	20.30	26.56
3085	Senior Buyer	55	22.38	29.28
2099	Senior Claims Examiner	57	24.68	32.29
7710	Senior Code Compliance Inspector/Site Manager	60	28.58	37.38
1310	Senior Data Entry Operator	46	14.42	18.89
1517	Senior Database Analyst	62	31.49	41.20
0137	Senior Documents Clerk	46	14.42	18.89
0353	Senior Electronics Technician	61	30.00	39.24
8118	Senior Floor Care Technician	50	17.54	22.94
5280	Senior Food Service Supervisor	58	25.92	33.90
5030	Senior Food Service Worker	46	14.42	18.89
5040	Senior Food Service Worker Floater	46	14.42	18.89
1435	Senior Information Systems Operator	51	18.42	24.09
0255	Senior Maintenance Clerk	46	14.42	18.89
1020	Senior Offset Machine Operator	49	16.71	21.85
8102	Senior Pest Control Technician	47	15.15	19.81
1472	Senior Programming Analyst	59	27.21	35.60
7154	Senior Project Scheduler	59	27.21	35.60
2101	Senior Risk Control Analyst	58	25.92	33.90
2113	Senior Risk Services Analyst	57	24.68	32.29
1509	Senior Systems Analyst	62	31.49	41.20
1466	Senior Systems Software Analyst	63	33.07	43.27
4831	Senior Telecommunications Specialist	65	36.46	47.70
3050	Senior Truck Driver	51	18.42	24.09
4830	Senior TV Engineer	56	23.49	30.76
6310	Senior Vehicle/Heavy Duty Equipment Parts Clerk	52	19.33	25.30
3020	Senior Warehouser	53	20.30	26.56
0161	Sign Language Aide	45	13.75	17.98
7180	Skilled Trades Assistant	50	17.54	22.94
6110	Special Education Bus Driver	48	15.91	20.81
8115	Special School Head Custodian	47	15.15	19.81
0095	Specialized Health Aide	46	14.42	18.89

Support Staff Personnel Titles And Salary Pay Grades - Continued

Fiscal Year 2010-11

Code	Title	Grade	Min Hr	Max Hr
0097	Specialized Procedures Nurse	49	\$ 16.71	\$ 21.85
0160	Specialized Programs Teacher Assistant	41	11.30	14.80
0162	Specialized Programs Teacher Assistant II	44	13.08	17.12
0164	Specialized Programs Teacher Assistant Training Specialist	51	18.42	24.09
8250	Sprinkler Equipment Supervisor	58	25.92	33.90
8245	Sprinkler Equipment Technician	51	18.42	24.09
8247	Sprinkler Repairer Leader	55	22.38	29.28
4070	Standards Specialist	58	25.92	33.90
0265	Statistical Clerk	46	14.42	18.89
1448	Student Information Systems Specialist	51	18.42	24.09
0280	Student Program/Placement Processor	47	15.15	19.81
4220	Student Success Advocate	49	16.71	21.85
4229	Student Success Advocate (Bilingual)	49	16.71	21.85
9040	Student Worker I	N/A	8.25	N/A
9070	Student Worker Intern I	N/A	8.25	N/A
9071	Student Worker Intern II	N/A	10.15	N/A
9966	Student Worker-Homework Hotline	N/A	8.25	N/A
9000	Substitute Food Service Worker	FS	8.25	N/A
9075	Summer Intern	N/A	12.33	N/A
0101	Support Staff Assistant (Step A - D)	40	10.76	12.47
9080	Support Staff Intern (Step A - D)	44	13.08	15.15
4310	Support Staff Trainer	51	18.42	24.09
4305	Support Staff Training Supervisor	55	22.38	29.28
1467	Systems Administrator	63	33.07	43.27
7200	Systems Control Technician	55	22.38	29.28
1464	Systems Software Analyst	62	31.49	41.20
1495	Technical Support Manager	64	34.73	45.44
1530	Technology Systems Specialist	54	21.31	27.89
0275	Technology Training Specialist	52	19.33	25.30
7196	Telecommunication Services Manager	59	27.21	35.60
7197	Telecommunication Services Planner	58	25.92	33.90
4791	Telecommunications Specialist I	55	22.38	29.28
4811	Telecommunications Specialist II	59	27.21	35.60
0122	Temporary Clerical Assistant	45-A	13.75	N/A
0351	Terminal Agency Coordinator	56	23.49	30.76
4270	Theater Manager	55	22.38	29.28
6080	Tire Inspector/Repairer	53	20.30	26.56
0168	Title I In-House Suspension Teacher Assistant III (S-W)	45	13.75	17.98
0169	Title I In-House Suspension Teacher Assistant IV (S-W)	47	15.15	19.81
0186	Title I Instructional Assistant III (Least Restrictive Environment)	44	13.08	17.12
0180	Title I Instructional Assistant III (Physical Education)	44	13.08	17.12
0198	Title I Instructional Assistant III (S-W)	44	13.08	17.12
0187	Title I Instructional Assistant IV (Least Restrictive Environment)	45	13.75	17.98
0184	Title I Instructional Assistant IV (Physical Education)	45	13.75	17.98
0199	Title I Instructional Assistant IV (S-W)	45	13.75	17.98
0108	Title I Library Assistant III (S-W)	44	13.08	17.12
0109	Title I Library Assistant IV (S-W)	47	15.15	19.81
0182	Title I Sign Language Aide III (S-W)	46	14.42	18.89
0183	Title I Sign Language Aide IV (S-W)	48	15.91	20.81
0158	Title I Specialized Programs Teacher Assistant III (S-W)	45	13.75	17.98
0159	Title I Specialized Programs Teacher Assistant IV (S-W)	47	15.15	19.81
0188	Title I Teacher/Family Assistant III (S-W)	46	14.42	18.89
0189	Title I Teacher/Family Assistant IV (S-W)	48	15.91	20.81
7181	Trades Dispatcher/Scheduler	50	17.54	22.94
0358	Transcriber/Recording Secretary	53	20.30	26.56
0104	Transportation Aide-Special Education	43	12.47	16.31
0102	Transportation Aide-Special Education (Sub)	41-A	11.30	N/A
6150	Transportation Investigator	52	19.33	25.30
6330	Transportation Operations Supervisor	57	24.68	32.29
6340	Transportation Routing & Scheduling Analyst	55	22.38	29.28
6335	Transportation Routing & Scheduling Assistant	52	19.33	25.30
0350	Transportation Routing & Scheduling Clerk	46	14.42	18.89
6350	Transportation Routing & Scheduling Supervisor	58	25.92	33.90
3040	Truck Driver	49	16.71	21.85
4840	TV Assistant	49	16.71	21.85
4810	TV Engineer II	55	22.38	29.28

Support Staff Personnel Titles And Salary Pay Grades - Continued**Fiscal Year 2010-11**

Code	Title	Grade	Min Hr	Max Hr
4880	TV Member Services Manager	59	\$ 27.21	\$ 35.60
4895	TV News and Production Manager	62	31.49	41.20
4870	TV Operations Manager	59	27.21	35.60
4800	TV Producer-Director I	54	21.31	27.89
4850	TV Producer-Director II	55	22.38	29.28
4765	Underwriting Representative	59	27.21	35.60
7185	Utility Worker I	45	13.75	17.98
7186	Utility Worker II	46	14.42	18.89
4292	Utilization/Capacity Specialist	57	24.68	32.29
4826	Vegas PBS Assistant to Executive Secretary	45	13.75	17.98
4822	Vegas PBS Assistant Volunteer Specialist	48	15.91	20.81
4828	Vegas PBS Executive Secretary	54	21.31	27.89
4824	Vegas PBS Receptionist	45	13.75	17.98
4820	Vegas PBS Volunteer Specialist	50	17.54	22.94
6030	Vehicle Body Repairer/Painter	53	20.30	26.56
6010	Vehicle/Garage Attendant	41	11.30	14.80
6070	Vehicle Garage Shift Supervisor	56	23.49	30.76
6020	Vehicle Maintenance Technician	54	21.31	27.89
6060	Vehicle Maintenance Technician Assistant	49	16.71	21.85
6305	Vehicle Parts Expediter	44	13.08	17.12
6040	Vehicle Radiator Repair Technician	54	21.31	27.89
6000	Vehicle Service Worker	47	15.15	19.81
6300	Vehicle/Heavy Duty Equipment Parts Clerk	47	15.15	19.81
6325	Vehicle/Heavy Duty Equipment Parts Warehouse Supervisor	54	21.31	27.89
0300	Visually Handicapped Aide	46	14.42	18.89
0302	Visually Impaired Assistant I	45	13.75	17.98
0304	Visually Impaired Assistant II	47	15.15	19.81
7193	Voice Communication Network Technician	56	23.49	30.76
5310	Warehouse/Distribution Supervisor	57	24.68	32.29
3000	Warehouser I	45	13.75	17.98
3010	Warehouser II	47	15.15	19.81
7703	Warranty Program Specialist	58	25.92	33.90
7704	Warranty Program Supervisor	60	28.58	37.38
8246	Water Manager	54	21.31	27.89
7230	Water Treatment Technician	54	21.31	27.89
1535	Web Designer/Programmer	55	22.38	29.28
7250	Welder	55	22.38	29.28
0290	Zoning Clerk	45	13.75	17.98

Remote Pay

Full-time support employees assigned to remote or isolated areas as of July 31, 2003, shall receive an incentive allotment in addition to their regular salary. Following are the rates:

Calville Bay (Resident Only)	\$1,200	Mt. Charleston	\$1,200
Goodsprings	1,600	Sandy Valley	1,600
Indian Springs	1,200	Searchlight	1,600
Laughlin	2,000	Spring Mountain	1,200
Moapa Valley	1,200	Virgin Valley	1,200

Employees new to these remote or isolated areas on August 1, 2003, and thereafter shall not receive remote pay.

Effective with the 1991-92 school year, support staff personnel at Blue Diamond will no longer receive remote pay. Support staff employed at Blue Diamond prior to the 1991-92 school year shall continue to receive remote pay in the amount of \$1,200 as long as they are employed at Blue Diamond.

Longevity Steps:

District Service	Amount
25 and 26 years	\$ 500
27 and 28 years	750
29+ years	1,000

Support Staff Personnel Pay Grades And Hourly Rates

Fiscal Year 2010-11

Grade	A1	B1	C1	D1	E1	E2	F1	F2	G1 ¹	G2 ¹	H1 ²	H2 ²	I1 ³
40	\$10.76	\$11.30	\$11.87	\$12.47	\$13.08	\$13.43	\$13.75	\$14.09	\$14.42	\$14.80	\$15.15	\$15.53	\$15.91
41	11.30	11.87	12.47	13.08	13.75	14.09	14.42	14.80	15.15	15.53	15.91	16.31	16.71
42	11.87	12.47	13.08	13.75	14.42	14.80	15.15	15.53	15.91	16.31	16.71	17.12	17.54
43	12.47	13.08	13.75	14.42	15.15	15.53	15.91	16.31	16.71	17.12	17.54	17.98	18.42
44	13.08	13.75	14.42	15.15	15.91	16.31	16.71	17.12	17.54	17.98	18.42	18.89	19.33
45	13.75	14.42	15.15	15.91	16.71	17.12	17.54	17.98	18.42	18.89	19.33	19.81	20.30
46	14.42	15.15	15.91	16.71	17.54	17.98	18.42	18.89	19.33	19.81	20.30	20.81	21.31
47	15.15	15.91	16.71	17.54	18.42	18.89	19.33	19.81	20.30	20.81	21.31	21.85	22.38
48	15.91	16.71	17.54	18.42	19.33	19.81	20.30	20.81	21.31	21.85	22.38	22.94	23.49
49	16.71	17.54	18.42	19.33	20.30	20.81	21.31	21.85	22.38	22.94	23.49	24.09	24.68
50	17.54	18.42	19.33	20.30	21.31	21.85	22.38	22.94	23.49	24.09	24.68	25.30	25.92
51	18.42	19.33	20.30	21.31	22.38	22.94	23.49	24.09	24.68	25.30	25.92	26.56	27.21
52	19.33	20.30	21.31	22.38	23.49	24.09	24.68	25.30	25.92	26.56	27.21	27.89	28.58
53	20.30	21.31	22.38	23.49	24.68	25.30	25.92	26.56	27.21	27.89	28.58	29.28	30.00
54	21.31	22.38	23.49	24.68	25.92	26.56	27.21	27.89	28.58	29.28	30.00	30.76	31.49
55	22.38	23.49	24.68	25.92	27.21	27.89	28.58	29.28	30.00	30.76	31.49	32.29	33.07
56	23.49	24.68	25.92	27.21	28.58	29.28	30.00	30.76	31.49	32.29	33.07	33.90	34.73
57	24.68	25.92	27.21	28.58	30.00	30.76	31.49	32.29	33.07	33.90	34.73	35.60	36.46
58	25.92	27.21	28.58	30.00	31.49	32.29	33.07	33.90	34.73	35.60	36.46	37.38	38.28
59	27.21	28.58	30.00	31.49	33.07	33.90	34.73	35.60	36.46	37.38	38.28	39.24	40.21
60	28.58	30.00	31.49	33.07	34.73	35.60	36.46	37.38	38.28	39.24	40.21	41.20	42.21
61	30.00	31.49	33.07	34.73	36.46	37.38	38.28	39.24	40.21	41.20	42.21	43.27	44.32
62	31.49	33.07	34.73	36.46	38.28	39.24	40.21	41.20	42.21	43.27	44.32	45.44	46.54
63	33.07	34.73	36.46	38.28	40.21	41.20	42.21	43.27	44.32	45.44	46.54	47.70	48.86
64	34.73	36.46	38.28	40.21	42.21	43.27	44.32	45.44	46.54	47.70	48.86	50.09	51.30
65	36.46	38.28	40.21	42.21	44.32	45.44	46.54	47.70	48.86	50.09	51.30	52.59	53.87

(1) Longevity Step: Requires ten (10) years of service with the district (employee must be on Step F before advancement to Step G)

(2) Longevity Step: Requires fifteen (15) years of service with the district (employee must be on Step G before advancement to Step H)

(3) Longevity Step: Requires twenty (20) years of service with the district (employee must be on Step H before advancement to Step I)

Budget Formulas For Allocating Support Staff Personnel

Fiscal Year 2010-11

A. Senior High Schools¹

1. Clerical Entitlement ²				Number Of Hours Per Day By School Enrollment				
Position	Code	Pay	Months	0	500	1,000	1,700	2,600
		Grade	Per Year	To 499	To 999	To 1,699	To 2,599	To 3,750
Admin. School Secretary	0320	50	12*	8	8	8	8	8
Registrar II ⁹	0146	46	12*	4	8	8	8	8
School Banker	0307	46	12*	4	4	4	8	8
Offset Machine Operator	1010	47	12*	4	4	8	8	8
Off. Spec. II ³ (Asst. Principal's Office)	0123	45	11	-----One per Assistant Principal-----				
Off. Spec. II ⁴ (Attendance Office)	0123	45	10	4	4	8	8	12
Off. Spec. II (Dean's Office)	0123	45	9	6	6	6	7	7
Off. Spec. II (Counselor's Office)	0123	45	9	3.5 ⁵	3.5 ⁵	3.5 ⁵	7	7
Clerk I (Library/Audio Visual)	0110	40	9	0	7	7	14	14

*11-month assignment if principal is also on an 11-month contract

2. Additional Support Staff				Number Of Hours Per Day By School Enrollment				
Position	Code	Pay	Months	0	500	1,000	1,700	2,600
		Grade	Per Year	To 499	To 999	To 1,699	To 2,599	To 3,750
First Aid Safety Assistant	0090	43	9	6	6	6	6	6
Campus Security Monitor ⁹	4170	44	9	7	14	22*	22*	22*
School Police Officer ¹	0021	31	11	0	0	16	16	16
Gardener I/II ⁶	8190/8200	44/46	12	0	8	8	8	8
Building Engineer ⁶	7120	52	12	8	8	8	8	8
Head Custodian II/III	8120/8130	48/52	12	8	8	8	8	8
Custodial Leader	8100	46	12	8	8	8	8	8
Food Service Manager I	5110	50	9	8	8	0	0	0
Food Service Manager II	5120	51	9	0	0	8	8	8

*22 hours unless the school is assigned a School Police Officer-then 14 hours

B. Middle Schools¹

1. Clerical Entitlement ²				Number Of Hours Per Day By School Enrollment					
Position	Code	Pay	Months	0	525	875	1,225	1,400	1,575
		Grade	Per Year	To 524	To 874	To 1,224	To 1,399	To 1,574	To 2,600
Admin. School Secretary	0320	50	11	8	8	8	8	8	8
Registrar I ⁴	0145	45	11	8	8	8	8	8	8
Offset Machine Operator	1010	47	10	8	8	8	8	8	8
Off. Spec. II ³ (Asst. Principal's Office)	0123	45	11	-----One per Assistant Principal-----					
Off. Spec. II ⁴	0123	45	10	6	6	8	8	8	8
Off. Spec. II	0123	45	11	0	0	0	4	8	8
Clerk I	0110	40	9	0	0	0	0	0	7

2. Additional Support Staff				Number Of Hours Per Day By School Enrollment					
Position	Code	Pay	Months	0	525	875	1,225	1,400	1,575
		Grade	Per Year	To 524	To 874	To 1,224	To 1,399	To 1,574	To 2,600
First Aid Safety Assistant	0090	43	9	6	6	6	6	6	6
Campus Security Monitor ⁹	4170	44	9	7	14	14	14	14	22*
Head Custodian II	8120	48	12	8	8	8	8	8	8
Food Service Manager II	5120	51	9	8	8	8	8	8	8
In House Suspension Aide	0165	41	9	7	7	7	7	7	7

*22 hours unless the school is assigned a School Police Officer-then 14 hours

Budget Formulas For Allocating Support Staff Personnel - Continued
Fiscal Year 2010-11

Auxiliary Entitlement--Approved By Specified Department For Middle And Senior High Schools

Position	Code	Pay Grade	Months Per Year	Number Of Employees Based On Other Contingencies
Custodian	8040	43	12	Custodial hours are assigned by the Operations Department as needed, based on square footage of school site, number of classrooms, lunch hours, number/size of gymnasiums, etc.
Food Service Worker	5000	41	9/11	Number and hours of food service workers are assigned by the Food Service Department based on student participation in the food service program at each high school.
Instructional Assistant (Fine Arts Programs)	0190	40	9	One six-hour employee is assigned per teacher when enrollment in Fine Arts Programs (art, band, chorus, debate, orchestra, etc.) reaches 240 students .
Instructional Assistant ⁷ (Second Language Programs)	0190	40	9	One six-hour employee may be assigned to each teacher in schools where second language programs exist based on available funds. Schools with four or more classes or second language program magnet schools with combination classes are considered first.
Instructional Assistant (In lieu of a Teacher)	0190	40	9	Hours must be approved by Licensed Personnel in lieu of a teacher (middle schools only).
Instructional Asst./Federal Programs Teacher/Family Aide (Chapter I Program)	0190/ 0185	40/43	9	One seven-hour employee is assigned to each site where an Elementary/Chapter I program exists plus one six-hour employee is assigned to each additional unit pending federal funds and program design (middle schools only).
Instructional Assistant (Special Ed Resource)	0190	40	9	Instructional assistants are assigned to schools to assist with academic, behavioral, and transition needs of students with disabilities. The number of hours assigned to schools is identified in the Elementary or Secondary Schools Special Education Resource Classroom Unit Allocation Formula.
Specialized Programs Teacher Assistant ⁸ (Special Education)	0160	41	9	One six-hour Specialized Programs Teacher Assistant is assigned per self-contained program specified by the Student Support Services Division.
School Police Officer	0021	31	11	One eight-hour school police officer may be assigned to a middle school based on need as recommended by the Deputy Superintendent of Instruction.

¹ Any position authorized above the entitlement listed below will be reviewed annually in April by Human Resources and the Deputy Superintendent of Instruction.

² Clerical staffing will be adjusted after "Count Day" in September for the balance of the current school year.

³ One eight-hour Office Specialist II will be assigned when the enrollment reaches 500 (600-MS/JHS), two when it reaches 1,300 (1,500-MS/JHS), three when it reaches 1,800, and four when it reaches 2,900 or above. Office Specialist II's are assigned only when the number of Assistant Principals increases.

⁴ Office Specialist II positions may be assigned to any of the following: attendance office, registrar's office, dean's office, and/or counselor's office.

⁵ These positions are compensated at 4.1 hours; however, if combined, they may not exceed 7.5 hours per employee.

⁶ The deployment of these earned positions has, at times, been redirected to other critical maintenance/operations positions as determined by the Associate Superintendent, Facilities Division.

⁷ When funds are available, a nine-month, seven-hour teacher/family aide (0185) may also be added.

⁸ **SPECIALIZED PROGRAMS TEACHER ASSISTANT (SPECIAL EDUCATION):**

Blind, Partially Sighted (Visually Impaired Program)	Physical, Multiple Preschool, Diversely Handicapped, and Deaf-Blind Programs
Communicatively Behaviorally Challenged	Physically Challenged
Deaf, Hard of Hearing (Hearing Impaired Program)	Specialized Emotionally Handicapped
Diagnostic Center	Specialized Learning Disabled
Early Childhood	Specialized Speech-Language Handicapped
Educable Mentally Challenged, Trainable	Trainable and Severely Mentally Challenged
Mentally Challenged	Transitional First Grade, Traumatic Brain Injured

⁹ The Deputy Superintendent of Instruction may authorize an increase in hours assigned to small high schools. A recommendation for such an increase will be made in writing to the appropriate administrator, Human Resources Division.

Budget Formulas For Allocating Support Staff Personnel - Continued

Fiscal Year 2010-11

C. Elementary Schools¹

1. Clerical Entitlement ²				Number Of Hours Per Day By School Enrollment			
		Pay	Months	0	400	1,000	1,400
Position	Code	Grade	Per Year	To 399	To 999	To 1,399	To 1,799
School Office Manager	0310	50	11	8	8	8	8
Elementary Sch. Clerk	0143	46	11	8	8	8	8
Off. Spec. II	0123	45	11	0	0	8	16
First Aid Safety Assistant	0090	43	9	6	6	6	6
2. Additional Support Staff				Number Of Hours Per Day By School Enrollment			
		Pay	Months	400 ³	600	800	1,000
Position	Code	Grade	Per Year	To 599	To 799	To 999	To 1,199
School Aide ⁴ (Office, Playground, Media)	0100	40	9	6	7	8	9
Library Aide ⁵	0105	40	9	4	5	6	7
Head Custodian I	8110	47	12	8	8	8	8
Food Service Manager I ⁶	5110	50	9	8	8	8	8

D. Prime 6 Schools¹

1. Clerical Entitlement ²				Number Of Hours Per Day By School Enrollment			
		Pay	Months	0	400	1,000	1,400
Position	Code	Grade	Per Year	To 399	To 999	To 1,399	To 2,499
School Office Manager	0310	50	11	8	8	8	8
Elementary Sch. Clerk	0143	46	11	8	8	8	8
Off. Spec. II	0123	45	10	0	0	8	8
First Aid Safety Assistant	0090	43	9	7	7	7	7
School Community Facilitator	0144	40	9	7	7	7	7
2. Additional Support Staff				Number Of Hours Per Day By School Enrollment			
		Pay	Months	400 ³	600	800	1,000
Position	Code	Grade	Per Year	To 599	To 799	To 999	To 2,499
School Aide ⁴ (Office, Playground, Media)	0100	40	9	6	7	8	9
Library Aide ⁵	0105	40	9	4	5	6	7
Head Custodian I	8110	47	12	8	8	8	8
Food Service Manager I ⁶	5110	50	9	8	8	8	8
Campus Security Monitor	4170	44	9	15	15	15	15

Budget Formulas For Allocating Support Staff Personnel - Continued
Fiscal Year 2010-11

Auxiliary Entitlement--Approved By Specified Department For Elementary Schools

Position	Code	Pay Grade	Months Per Year	Number Of Employees Based On Other Contingencies
Custodian	8040	43	12	Custodial hours are assigned by the Operations Department as needed, based on square footage of school site, number of classrooms, lunch hours, number/size of gymnasiums, etc.
Senior Food Service Worker	5030	46	12	One five- to six-hour worker is assigned by the Food Service Department if there is no "on-site" food preparation.
Food Service Worker	5000	41	9	Number and hours of food service workers are assigned by the Food Service Department based on student participation in the food service program at each elementary school.
Substitute Food Service Worker	9000/ 9010	\$7.98/ hr.	9	Number and hours of food service workers are assigned by the Food Service Department based on student participation in the food service program at each elementary school.
Instructional Assistant (PE Program)	0190	40	9	One six-hour employee is assigned to each elementary PE teacher.
Instructional Assistant ⁷ (Second Language Programs)	0190	40	9	One six-hour employee may be assigned to each teacher in schools where second language programs exist based on available funds. Schools with four or more classes or Second Language Programs magnet classes are considered first.
Instructional Assistant ⁸ (In lieu of a Teacher)	0190	40	9	Twelve hours may be approved by Licensed Personnel in lieu of one teacher.
Instructional Assistant (Special Ed Resource Room)	0190	40	9	Instructional assistants are assigned to schools to assist with academic, behavioral, and transition needs of students with disabilities. The number of hours assigned to schools is identified in the Elementary or Secondary Schools Special Education Resource Classroom Unit Allocation Formula.
Instructional Assistant (Kindergarten Program) (Prime 6 only)	0190	40	9	One six-hour instructional assistant is assigned for each full-time kindergarten teacher or a three-hour instructional assistant for half-time teacher assignments. One four-hour instructional assistant is assigned to each half unit of Chapter I kindergarten. One seven-hour instructional assistant is assigned to each full unit of Chapter I kindergarten. One seven-hour employee is assigned to each site where a Chapter I pre-kindergarten program exists.
Instructional Asst./Federal Programs Teacher/Family Aide ⁹ (Chapter I Program)	0190/0185	40/43	9	One seven-hour employee is assigned to each site where an Elementary/Chapter I program exists plus one six-hour employee is assigned to each additional unit.
Specialized Programs Teacher Assistant ¹⁰ (Special Education)	0160	41	9	One six-hour Specialized Programs Teacher Assistant is assigned per self-contained program specified by the Student Support Services Division.
Attendance Officer	4000	50	9	One eight-hour attendance officer is authorized for each 10,000 students or major fraction thereof. The attendance officer is assigned to serve a specified area of the school district including both elementary and secondary schools.

¹ Any position authorized above the entitlement listed below will be reviewed annually in April by Human Resources and the Deputy Superintendent of Instruction.

² Clerical staffing will be adjusted after "Count Day" in September for the balance of the current year.

³ Schools where enrollments are from 0-399 receive entitlement based upon the recommendations of the Deputy Superintendent of Instruction, Support Staff Personnel, and the specific principal.

⁴ One additional hour of school aide time is added for every 100 students enrolled after the school enrollment reaches 900 students. (1,000=9 hours school aide time; 1,100=10 hours; 1,200=11 hours; 1,300=12 hours, etc.)

⁵ Library aide hours are based on the projected spring enrollment and will not be adjusted in the fall.

⁶ Elementary schools must have "on-site" food preparation to receive a food service manager.

⁷ When funds are available, a seven-hour teacher/family aide (0185) may also be added.

⁸ When enrollment does not warrant the full twelve hours, a fraction thereof may be approved.

⁹ Chapter I formulas are contingent upon available federal funds and program design which may vary from year to year.

Budget Formulas For Allocating Support Staff Personnel - Continued**Fiscal Year 2010-11**¹⁰ SPECIALIZED PROGRAMS TEACHER ASSISTANT (SPECIAL EDUCATION):

Blind, Partially Sighted (Visually Impaired Program)	Physical, Multiple Preschool, Diversely Handicapped, and Deaf-Blind Programs
Communicatively Behaviorally Challenged	Physically Challenged
Deaf, Hard of Hearing (Hearing Impaired Program)	Specialized Emotionally Handicapped
Diagnostic Center	Specialized Learning Disabled
Early Childhood	Specialized Speech-Language Handicapped
Educable Mentally Challenged, Trainable	Trainable and Severely Mentally Challenged
Mentally Challenged	Transitional First Grade
	Traumatic Brain Injured

Fringe Benefit Rates**Fiscal Year 2010-11**

The following rates are used to compute fringe benefits for all district employees:

Fringe Benefit Title	Rate
Public Employees' Retirement System (PERS)	21.50%
Police Officers who participate in the PERS— Police/Fire Retirement System	37.00%
Occupational Injury Management (OIM) (Previously SIIS)	.33%
Old Age, Survivors, and Disability portion of Federal Insurance Compensation Act (FICA)	6.20% ¹
State Unemployment Insurance (SUI)	.30%
Medicare portion of Federal Insurance Compensation Act (FICA) for employees hired after April 1, 1986	1.45% ²
Employee Group Insurance (EGI)	Annual Contribution Per Employee
Licensed	\$6,620
Support	6,320
Police	6,320
Unified	8,047

¹ Computed on first \$106,800 for employees not covered under PERS (includes Medicare).

² Effective January 2, 1994, the wage base limit for Medicare tax was eliminated.

Budget Formulas For Allocating School Supplies And Equipment

Fiscal Year 2010-11

An initial allocation of 75% of the estimated total appropriation for each school will be developed by July 1. The estimated total appropriation is determined by budget formula from the projected enrollment and the rates below.

The second (and last) allocation will be made to each school during the last week in October. This allocation, approximately 25% of the total, will be determined by the current budget formula now applied against the actual enrollment at the end of the fourth week of school.



Textbooks

Allocations for textbooks are made on two dates a fiscal year. For students enrolled as of September 24, 2010, a textbook allocation rate calculated by pupil is prepared with respects to school grade levels. An additional allocation is provided for pupils enrolled in excess of an enrollment dated December 18, 2009. New school rates apply to newly opened schools for startup expenditures.

Grade Level School	Date Enrolled "as of"	Per Pupil Rate	New School Rate
Elementary Schools	September 24, 2010	\$ 67.90	\$ 134.22
	December 18, 2009	66.32	
Middle Schools	September 24, 2010	72.32	162.69
	December 18, 2009	90.37	
Senior High Schools	September 24, 2010	75.95	197.20
	December 18, 2009	121.25	

Instructional Supplies

Allocations for instructional supplies are made on two dates a fiscal year. For students enrolled as of September 24, 2010, an instructional supplies allocation rate calculated by pupil is prepared with respects to school grade levels. An additional allocation is provided for pupils enrolled in excess of an enrollment dated December 18, 2009. New school rates apply to newly opened schools for startup expenditures.

Grade Level School	Date Enrolled "as of"	Per Pupil Rate	New School Rate
Elementary Schools	September 24, 2010	\$ 27.76	\$ 45.57
	December 18, 2009	17.81	
Middle Schools	September 24, 2010	31.06	57.39
	December 18, 2009	26.33	
Senior High Schools	September 24, 2010	34.53	73.98
	December 18, 2009	39.45	

An additional lump sums of \$6,000 for elementary, \$9,500 for middle, and \$12,000 senior high schools is allocated for additional startup expenditures.

Small School Formula

Schools with small enrollments shall receive instructional supply funds as per the following schedules. This allocation will be determined by the student enrollment as of September 24, 2010.

Elementary Enrollment	Formulas Per Student Enrolled
1 – 399	\$45.59 per student enrolled
400 – 424	\$42.03 per student enrolled
425 – 449	\$38.45 per student enrolled
450 – 474	\$34.92 per student enrolled
475 – 499	\$31.35 per student enrolled
500 or more	\$27.76 per student enrolled

Secondary Enrollment	Formulas Per Student Enrolled	
	Middle School	Senior High
1 – 499	\$57.39	\$73.95
500 – 549	52.08	66.12
550 – 599	46.81	58.22
600 – 649	41.57	50.30
650 – 699	36.32	42.42
700 or more	31.06	34.53

Special Growth Formula

All schools that experience growth of 10 or more students between September 24, 2010, and December 31, 2010, receive \$136 per student for new schools and \$59 per student for established schools.

Special Education Instructional Supplies

Existing resource and gifted and talented classes receive \$631 per unit; new classes receive \$1,048 per unit. Special self-contained classes for the emotionally challenged, learning disabled, autism, early childhood, deaf and hard of hearing, and the mentally challenged classes each receive \$1,048. Visually impaired classes receive \$1,679. Speech therapy services receive \$631.

Instructional Computer Supplies

Elementary Schools

\$1.00 per student enrolled as of September 24, 2010.

Middle Schools

\$2.25 per student enrolled as of September 24, 2010.

Senior High Schools

\$4.75 per student enrolled as of September 24, 2010.

New schools shall receive a computer software allocation as follows:

Elementary School	\$ 7,000
Middle School	15,000
Senior High School	20,000



Printing Services

Elementary Schools

\$2.50 per student enrolled as of September 24, 2010.

Middle Schools

\$1.35 per student enrolled as of September 24, 2010.

Senior High Schools

\$1.50 per student enrolled as of September 24, 2010.

Audio-Visual Supplies**Elementary Schools**

\$.38 per student enrolled as of September 24, 2010.

Middle Schools

\$1.75 per student enrolled as of September 24, 2010.

Senior High Schools

\$2.25 per student enrolled as of September 24, 2010.

Technical Services**Middle Schools**

\$.45 per student enrolled as of September 24, 2010.

Senior High Schools

\$1.10 per student enrolled as of September 24, 2010.

Instructional Equipment (New/Replacement)**Elementary Schools**

\$5.71 per student enrolled as of September 24, 2010.

Middle Schools

\$10.67 per student enrolled as of September 24, 2010.

Senior High Schools

\$14.18 per student enrolled as of September 24, 2010.

Special Education Students

\$19.50 per student enrolled as of September 24, 2010.

Small Schools

All schools shall receive a minimum allocation of \$1,455.

Field Trips**Elementary Schools**

\$2.00 per student enrolled as of September 24, 2010.

Rural Elementary Schools

\$5.49 per student enrolled as of September 24, 2010.

Medical Supplies

\$.39 per student enrolled as of September 24, 2010.

Library Books And Magazines**Elementary Schools**

\$7.72 per student enrolled as of September 24, 2010.

Middle Schools

\$5.60 per student enrolled as of September 24, 2010.

Senior High and Combined Junior-Senior High Schools

\$4.65 per student enrolled as of September 24, 2010.

Small Schools

All schools shall receive a minimum allocation of \$1,774.

Other Library Supplies**Elementary Schools**

\$.65 per student enrolled as of September 24, 2010.

Middle Schools

\$.76 per student enrolled as of September 24, 2010.

Senior High and Combined Junior-Senior High Schools

\$.66 per student enrolled as of September 24, 2010.

Small Schools

All schools shall receive a minimum allocation of \$104.

Library Computer Supplies**Elementary Schools**

\$.25 per student enrolled as of September 24, 2010.

Middle Schools

\$.75 per student enrolled as of September 24, 2010.

Senior High Schools

\$1.10 per student enrolled as of September 24, 2010.

Library Technical Services**Elementary Schools**

\$.25 per student enrolled as of September 24, 2010.

Middle Schools

\$.25 per student enrolled as of September 24, 2010.

Senior High Schools

\$.95 per student enrolled as of September 24, 2010.

Athletic Supplies**Senior High Schools**

Senior high schools receive the following amounts for boys' and girls' athletics. In certain situations, when a school does not participate in a complete sports program, the school's allocation is thereby reduced accordingly.

Class	Boys' Athletics	Girls' Athletics
AAAA Schools	\$24,002	\$13,497
AAA Schools	24,002	13,497
AA Schools	22,424	9,947
A Schools	16,001	4,834

Middle Schools

Middle schools receive \$3,504 per school for intramurals.

Other Activity Expenses**Cheerleading Activities**

For cheerleading activities, senior high schools receive \$133 per school.

Postage**Elementary Schools**

\$1.58 per student enrolled as of September 24, 2010.

Middle Schools

\$4.69 per student enrolled as of September 24, 2010.

Senior High and Combined Junior-Senior High Schools

\$6.17 per student enrolled as of September 24, 2010.

Maintenance And Repair**Middle Schools**

\$250 per standard sweeper.

\$100 per standard cart.

All schools shall receive a maximum allocation of \$350.

Senior High Schools

\$250 per standard sweeper.

\$100 per standard cart.

All schools shall receive a maximum allocation of \$650.

Custodial Supplies**Elementary Schools**

\$7.44 per student enrolled as of September 24, 2010.

Middle Schools

\$6.98 per student enrolled as of September 24, 2010.

Senior High Schools

\$7.53 per student enrolled as of September 24, 2010.

Special Education Students

\$24.81 per student enrolled as of September 24, 2010.



Secondary Magnet Schools

As a result of varying length of day and program requirements, magnet schools within the district require additional enhancement appropriations. Increased allocations for instructional supplies and textbooks are required to accommodate longer instructional days resulting from additional classroom periods.

When magnet school instruction requires students to attend either seven- or eight-period days (rather than the traditional six -period day), textbooks and instructional supply formulas will be increased by the following percentages applied to the number of students enrolled in the magnet program.

Schools with seven-period schedules	16.7%
Schools with eight-period schedules	33.3%

The new school growth formula will be applied to the total magnet student enrollment increase in each magnet school. Growth in a magnet program (school within a school) where there is no accompanying growth in the comprehensive school will be calculated at a rate which equates to the percentage of the student day spent in magnet classes for magnet students.

In the initial year of new designation, magnet schools will receive funds typically provided as new school allocations.

Supplies	Middle Schools	High Schools
Textbooks	\$25,000 plus growth formula	\$30,000 plus growth formula
Supplies	9,500 plus growth formula	12,000 plus growth formula
Computer Software	15,000 plus growth formula	20,000 plus growth formula

New magnet programs (school within a school) will receive a percentage of the above allocations calculated by dividing the number of new magnet students by the total school enrollment.

Prior to the initial year of new magnet schools or programs, an equipment needs assessment (including cost analyses and the planning of implementation timelines) will be conducted by the region superintendents. The Budget Department will review this assessment for inclusion in the budget.

Impact Of New Schools On The General Operating Fund

The Nevada Legislature has declared that the proper objective of state financial aid to public education is to ensure each child a “reasonably equal educational opportunity.” Recognizing wide local variations in wealth and costs per pupil, the state supplements local financial ability in each district to provide programs of instruction in both compulsory and elective subjects that offer full opportunity for every child to receive the benefit of the purposes for which public schools are maintained. NRS 387.121 sets forth that “...the quintessence of the state’s financial obligation for such programs can be expressed in a formula partially on a per pupil basis and partially on a per program basis as: State financial aid to school districts equals the difference between the school district basic support guarantee and local available funds produced by mandatory taxes minus all the local funds attributable to pupils who reside in the county but attend a charter school. This formula is designated the Nevada Plan.”



In determining the amount to be distributed by the state to districts, the amount of tax proceeds received by schools from a 2.60¢ local school sales tax plus the amount received from the 1/3 public schools operating property tax are deducted. Combining all of state aid, less the school support sales tax and one-third of the property tax, has the effect of including over 70% of the district’s operations budget within an enrollment-driven formula, somewhat insulating the district from economic fluctuations. Regardless of how much sales tax or the 1/3 public schools operating property tax is received, the district still expects over 70% of its budget to be covered by the state’s guarantee.

The district has successfully absorbed the operational support costs incurred from opening the following number of new or remodeled schools during the past decade:

School Year	Elementary	Middle Schools	High Schools	Remodeled Schools	Special Schools	Total New Schools
2000-01	4	2	-	-	-	6
2001-02	7	5	2	1	-	15
2002-03	6	2	-	1	-	9
2003-04	7	3	2	1	-	13
2004-05	7	3	3	-	-	13
2005-06	7	3	1	1	-	12
2006-07	6	2	1	-	1	10
2007-08	6	2	1	2	-	11
2008-09	4	-	2	5	1	12
2009-10	3	-	3	-	-	6
2010-11	4	-	1	-	-	5
Total	61	22	16	11	2	112

Each year as new schools are opened, the district must address the challenge to provide the additional resources necessary to fund the increased operational costs required to support the new school site. State operational funding is generated based upon a per pupil formula that does not mitigate school districts for the additional cost impacts created when a new facility is opened. The district is, therefore, very reliant upon an increasing local tax base to provide the necessary funding to finance the demands associated with growth.

The schedule on the following page indicates the average operational costs required to open a new school site. Costs included are salaries, utilities, books, supplies, and equipment, as well as additional startup assistance.



New School Staffing And Supply Requirements
Fiscal Year 2010-11

Description	Elementary		Middle School		Senior High	
	Fte	Approp.	Fte	Approp.	Fte	Approp.
Average Enrollment	661		1,321		2,121	
Site Driven Costs:						
Staffing						
Principal	1.00	\$ 109,212	1.00	\$ 114,283	1.00	\$ 119,584
Assist. Principal	1.00	95,523	1.00	99,941	3.00	299,823
Deans			2.00	175,142	2.00	175,142
Counselors			3.00	207,837	5.00	346,395
Librarian	1.00	71,667	1.00	71,667	1.00	71,667
Learning?tech Specialist			1.00	69,279	1.00	69,279
Literacy Specialist	1.00	69,279				
Educational Computing Specialist	1.00	69,279				
Admin. Secretaries			0.92	51,567	0.92	55,750
Office Manager	0.92	51,567				
Elementary Sch. Clerk	0.92	43,567				
Off. Spec. II			1.30	63,147		
Off. Spec. II - Assist. Princ.			0.92	41,779	2.76	125,337
Registrar			0.92	41,779	1.00	43,567
School Banker					1.00	43,567
Off. Spec. II - Attendance					0.84	39,097
Off. Spec. II - Dean					0.65	31,611
Off. Spec. II - Counselor					0.65	31,611
Clerk I - Library					0.65	26,140
Clerk I - Audiovisual					0.65	26,140
Offset Machine Operator			0.84	42,490	1.00	45,450
School Aide	0.56	23,308				
Library Aide	0.37	17,646				
First Aid Safety Asst.	0.56	25,998	0.56	25,998	0.56	25,998
Custodian	2.00	82,968	5.00	207,420	8.00	331,872
Head Custodian I	1.00	49,067				
Head Custodian II			1.00	51,175		
Head Custodian III					1.00	60,814
Custodial Leader					1.00	47,010
Campus Monitor			1.30	60,804	1.30	60,804
Police Officer					1.84	115,888
Gardener					1.00	43,206
Building Engineer					1.00	60,814
Total Staffing	11.33	709,081	21.76	1,324,308	38.58	2,296,566
Supplies and Equipment:²						
Utilities		154,222		403,508		853,969
Maintenance and Repair		N/A		350		650
Athletic Supplies		N/A		5,004		37,499
Cocurricular		N/A		N/A		133
Instructional Supplies		6,000		9,500		12,000
Computer Software		7,000		15,000		20,000
Total Supplies and Equipment	-	167,222	-	433,362	-	924,251
Total Site Driven Costs	11.33	876,303	21.76	1,757,670	38.58	3,220,817
Enrollment Driven Costs:						
Staffing						
Licensed ²	35.60	2,466,326	57.94	4,022,387	91.40	6,332,078
Support (Instr. Assist., etc.)	2.60	43,944	2.96	128,986	4.08	175,776
Supplies and Equipment						
Textbooks, Instr. Supplies, etc.		152,632		365,388		714,847
Total Enrollment Driven Costs	38.20	2,662,902	60.90	4,516,761	95.48	7,222,701
Grand Total	49.53	\$3,539,205	82.66	\$ 6,274,431	134.06	\$10,443,518

(1) Represents new school initial start-up allowances only.

(2) Does not include CSR or Second Language Units.

NOTE: The above staffing salary estimates consist of the appropriate range and step C for support staff, and the appropriate range and step D or E (depending on the position) for unified personnel. All above staffing costs include fringe benefits.



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Statistical Data

The statistical data sub-section provides an analytical perspective of the district in different areas including; county population, tax levies, enrollment, schools, graduation rates, revenues, and expenditures.

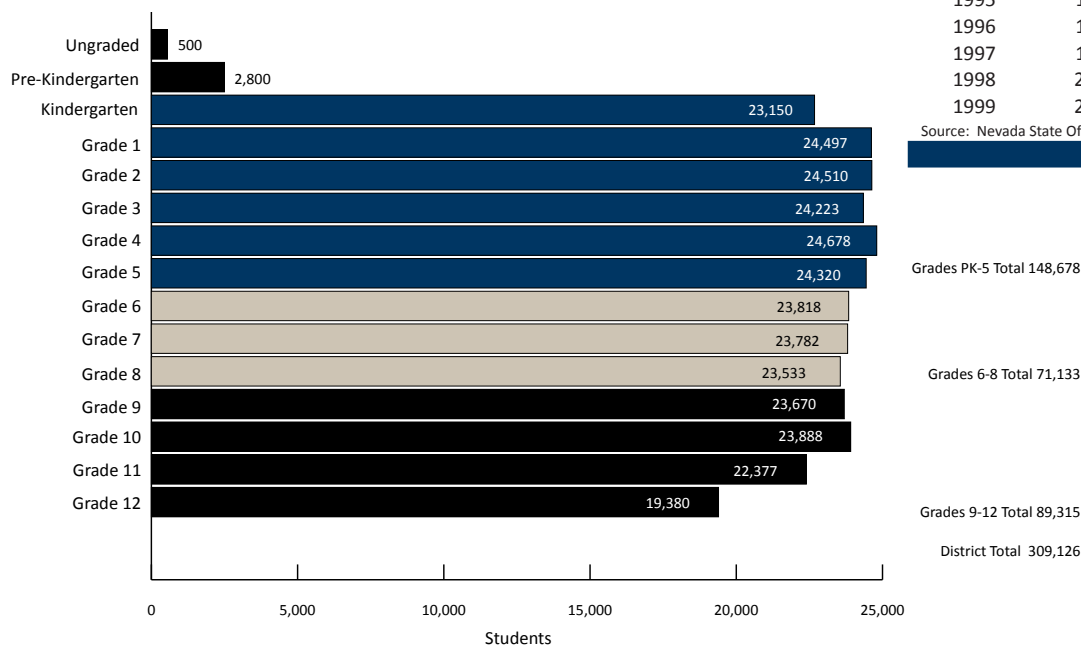
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Explanation Of Budget Summary And Statistical Data

Fiscal Year 2010-11

This section contains a statistical summary of significant district data. It provides information relative to the district that should be of interest to the citizens of Clark County. It is organized in sections beginning with demographic data, followed by information on finance, staffing, facilities, school calendar, special programs, and community services.

Projected Enrollment By Grade Fiscal Year 2010-11



Birth History - Clark County

For Calendar Years 1990 Through 2009

Year	Number	Year	Number
1990	13,530	2000	22,457
1991	14,340	2001	23,109
1992	14,600	2002	23,962
1993	14,228	2003	24,912
1994	16,109	2004	26,290
1995	16,908	2005	28,067
1996	17,825	2006	30,110
1997	18,618	2007	31,071
1998	20,171	2008	29,958
1999	21,122	2009	28,525

Source: Nevada State Office of Vital Statistics

History Of District Enrollment

For Fiscal Years 2001-02 Through 2010-11

Year	Average Daily Attendance ¹	% Increase	Average Daily Membership ²	% Increase	4th Week Full Enrollment ³	% Increase	Weighted Enrollment ⁴	% Increase
2001-02	230,386	7.76%	246,151	7.58%	244,684	5.87%	236,417.0	5.95%
2002-03	236,176	2.51	252,775	2.69	255,328	4.35	246,764.8	4.38
2003-04	250,914	6.24	269,960	6.80	268,357	5.10	259,393.4	5.12
2004-05	261,981	4.41	280,275	3.82	280,795	4.63	271,212.8	4.56
2005-06	271,707	3.71	292,016	4.19	291,329	3.75	281,646.2	3.85
2006-07	282,452	3.95	303,197	3.83	302,547	3.85	292,489.6	3.85
2007-08	286,771	1.53	306,801	1.19	308,745	2.05	298,551.6	2.07
2008-09	290,113	1.17	309,410	0.85	311,221	0.80	300,816.6	0.76
2009-10 (Est)	288,334	(0.61)	308,826	(0.19)	309,442	(0.57)	299,058.6	(0.58)
2010-11 (Est)	287,977	(0.12)	308,192	(0.21)	309,126	(0.10)	298,731.0	(0.11)

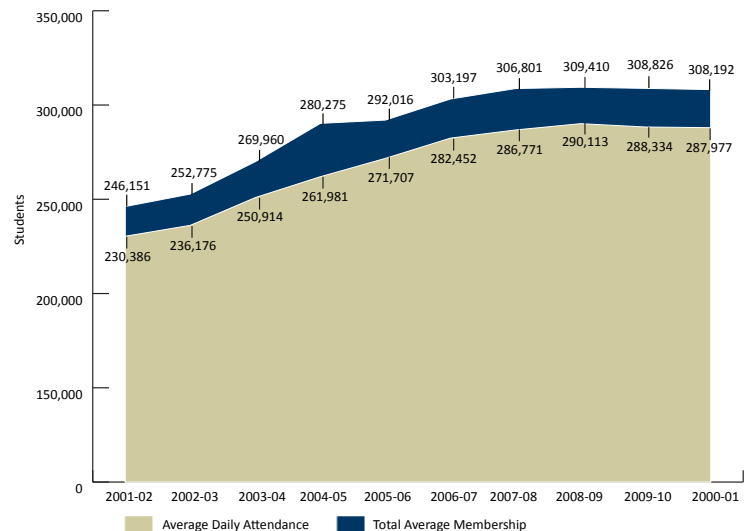
¹ADA--Each month of the school year, an attendance figure is established based upon the actual attendance of the students at school. ADA is the average of all ten school months.

²ADM--Each month of the school year, an enrollment figure is established based upon the number of students enrolled in the district. ADM is the average of all ten school months.

³4th Week--This is the number of students enrolled on the Friday of the fourth week of school. This enrollment figure is unweighted and includes students from other districts receiving an education in the district as reported on the Amended Final Budget.

⁴4th Week Weighted--This is the number of students enrolled on the Friday of the fourth week of school with Kindergarten and Pre-K students counted as .6 per student. The weighted enrollment figure excludes students from other districts receiving an education in the district as reported on the Amended Final Budget.

District Enrollment - Average Daily Attendance For Fiscal Years 2001-02 Through 2010-11



Projected 4th Week Enrollment And School Count By Region Fiscal Year 2010-11

4th Week Student Enrollment

Schools	ASC1	ASC2	ASC3	ASC4	SUPT'S SCHOOLS	ED SERVICES	OTHER	TOTAL
Elementary	36,330	36,302	28,138	28,541	16,401	544	-	146,256
Middle	17,918	14,570	12,775	13,045	11,971	-	-	70,279
Senior High	15,753	13,477	13,964	14,613	27,420	4,151	-	89,378
Other	-	-	-	-	-	2,202	1,011	3,213
Total	70,001	64,349	54,877	56,199	55,792	6,897	1,011	309,126

School Count

Schools	ASC1	ASC2	ASC3	ASC4	SUPT'S SCHOOLS	ED SERVICES	OTHER	TOTAL
Elementary	52	53	39	45	27	1	-	217
Middle	14	12	10	11	9	-	-	56
Senior High	7	7	7	7	18	3	-	49
Other	-	-	-	-	-	25	10	35
Total	73	72	56	63	54	29	10	357

Ethnic Distribution By Grade - Projected 4th Week Enrollment Fiscal Year 2010-11

Grade	Hispanic	Percent	White	Percent	Black	Percent	Asian	Percent	Native American	Percent	Total
PK	971	34.7%	1,416	50.6%	295	10.5%	104	3.7%	14	0.5%	2,800
K	10,349	44.7	7,740	33.4	2,905	12.5	2,016	8.7	140	0.6	23,150
1	10,596	43.3	8,361	34.1	3,239	13.2	2,144	8.8	157	0.6	24,497
2	10,676	43.6	8,157	33.3	3,204	13.1	2,306	9.4	167	0.7	24,510
3	10,458	43.2	7,978	32.9	3,293	13.6	2,318	9.6	176	0.7	24,223
4	10,445	42.3	8,279	33.5	3,437	13.9	2,323	9.4	194	0.8	24,678
5	10,272	42.2	8,193	33.7	3,324	13.7	2,370	9.7	161	0.7	24,320
6	10,097	42.4	7,952	33.4	3,352	14.1	2,244	9.4	173	0.7	23,818
7	9,649	40.6	8,158	34.3	3,372	14.2	2,409	10.1	194	0.8	23,782
8	9,489	40.3	8,237	35.0	3,300	14.0	2,341	9.9	166	0.7	23,533
9	9,312	39.3	8,321	35.2	3,490	14.7	2,359	10.0	188	0.8	23,670
10	9,518	39.8	8,254	34.6	3,761	15.7	2,177	9.1	178	0.7	23,888
11	8,054	36.0	8,350	37.3	3,424	15.3	2,364	10.6	185	0.8	22,377
12	6,431	33.2	7,600	39.2	2,963	15.3	2,251	11.6	135	0.7	19,380
Ungraded	159	32.0	200	40.0	98	19.5	38	7.6	5	0.9	500
Total	126,476	41.0%	107,196	34.6%	43,457	14.1%	29,764	9.6%	2,233	0.7%	309,126

High School Graduates

For Fiscal Years 2006-07 Through 2008-09

School	2006-07			2007-08			2008-09		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Academy for Individualized Study	67	101	168	44	64	108	83	123	206
Adult Education Diploma	748	365	1,113	1,007	517	1,524	815	540	1,355
Advanced Tech Academy	162	110	272	101	74	175	127	97	224
Alternative Programs ⁽¹⁾	87	76	163	53	108	161	74	65	139
Arbor View	117	116	233	196	187	383	242	226	468
Basic	169	172	341	187	187	374	193	193	386
Bonanza	177	163	340	144	143	287	172	169	341
Boulder Cty	79	78	157	68	74	142	74	58	132
Canyon Springs	113	143	256	135	198	333	129	204	333
Centennial	244	295	539	248	274	522	296	273	569
Chaparral	123	135	258	118	145	263	146	146	292
Cheyenne	144	170	314	156	137	293	170	181	351
Cimarron-Memorial	251	224	475	250	236	486	237	234	471
Clark	148	191	339	151	207	358	172	207	379
College of Southern Nevada ⁽²⁾	63	124	187	71	151	222	72	155	227
Coronado	236	259	495	276	277	553	296	273	569
Del Sol	131	150	281	133	154	287	156	183	339
Desert Oasis ⁽³⁾	-	-	-	-	-	-	1	1	2
Desert Pines	188	195	383	184	180	364	148	176	324
Desert Rose ⁽³⁾	-	-	-	-	-	-	7	11	18
Durango	201	180	381	184	191	375	197	208	405
Eldorado	210	181	391	144	161	305	188	219	407
Foothill	163	185	348	216	189	405	206	211	417
Green Valley	261	238	499	248	279	527	258	285	543
Indian Springs	9	9	18	7	15	22	9	5	14
Las Vegas	246	233	479	251	274	525	253	267	520
Las Vegas Academy	87	205	292	113	191	304	110	234	344
Laughlin	24	27	51	13	12	25	23	12	35
Legacy	-	-	-	119	174	293	181	173	354
Liberty	149	132	281	154	173	327	158	168	326
Moapa Valley	73	50	123	65	59	124	62	64	126
Mojave	185	188	373	90	97	187	140	141	281
Palo Verde	275	297	572	266	312	578	272	289	561
Rancho	176	203	379	168	215	383	202	223	425
Sandy Valley	-	-	-	3	2	5	3	6	9
Southeast Career Technical Academy	178	164	342	149	176	325	169	202	371
Shadow Ridge	162	193	355	176	187	363	182	211	393
Sierra Vista	228	275	503	247	257	504	321	282	603
Silverado	239	259	498	263	233	496	236	239	475
Spring Valley	180	176	356	241	218	459	207	224	431
Valley	163	202	365	164	205	369	184	236	420
Virgin Valley	48	41	89	56	63	119	68	58	126
Virtual	12	11	23	7	14	21	7	16	23
Western	96	118	214	101	126	227	118	127	245
Total Graduates	6,612	6,634	13,246	6,967	7,136	14,103	7,364	7,615	14,979

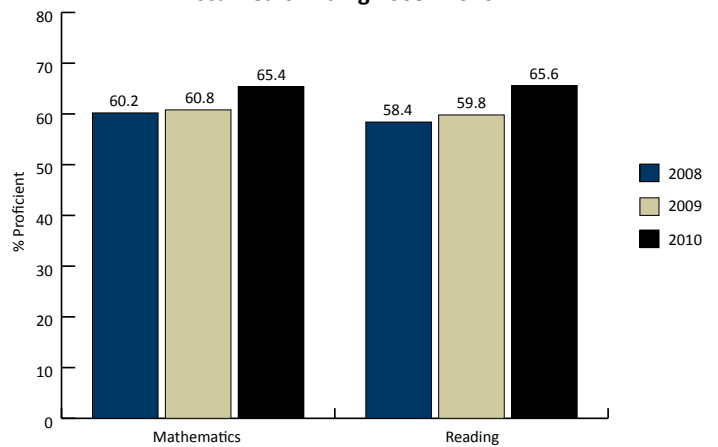
⁽¹⁾ Alternative Programs includes Burk, Cowan, Jeffrey, & Peterson Behavior Highs, and Global Community

⁽²⁾ Formerly Community College of Southern Nevada

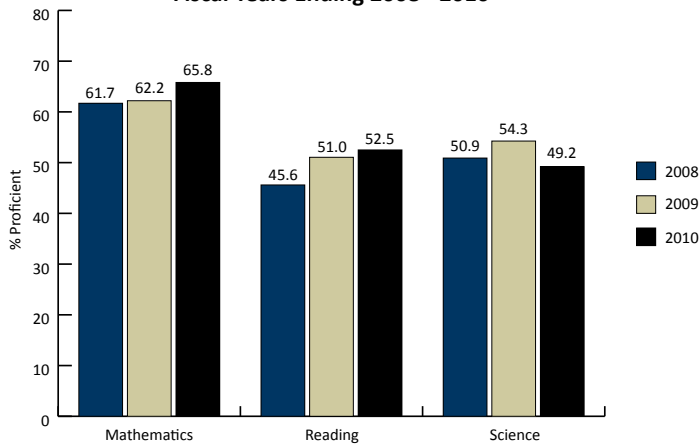
⁽³⁾ Class of 2008-09 first to graduate.

Criterion Referenced Test Grade 3	Percent Proficient					
	Mathematics			Reading		
	2008	2009	2010	2008	2009	2010
Female	60.0	59.1	65.4	62.3	63.9	63.5
Male	60.4	62.3	65.8	54.7	56.0	56.6
African-American	44.1	43.3	47.9	45.7	45.7	45.5
American Indian	51.7	56.8	64.7	48.0	54.3	59.4
Asian	73.9	73.5	79.4	71.7	70.5	75.7
Hispanic	52.6	54.0	60.0	47.6	49.8	50.7
White	72.3	72.9	76.2	73.3	75.1	73.7
IEP	33.4	34.3	34.3	26.6	26.5	25.2
Former IEP	62.9	61.5	-	56.7	58.3	-
LEP	47.8	49.7	47.8	37.5	41.6	31.7
Former LEP	90.0	90.3	-	96.6	95.0	-
FRL	50.5	51.8	53.8	46.8	48.3	48.1

CRITERION REFERENCED TESTS
Grade 3 Proficiency Rates
Fiscal Years Ending 2008 - 2010



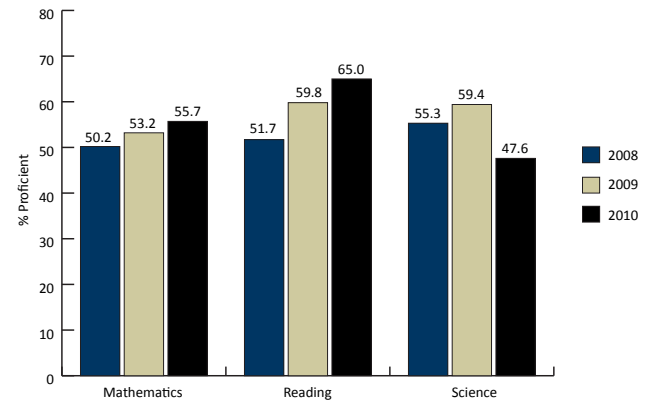
CRITERION REFERENCED TESTS
Grade 5 Proficiency Rates
Fiscal Years Ending 2008 - 2010



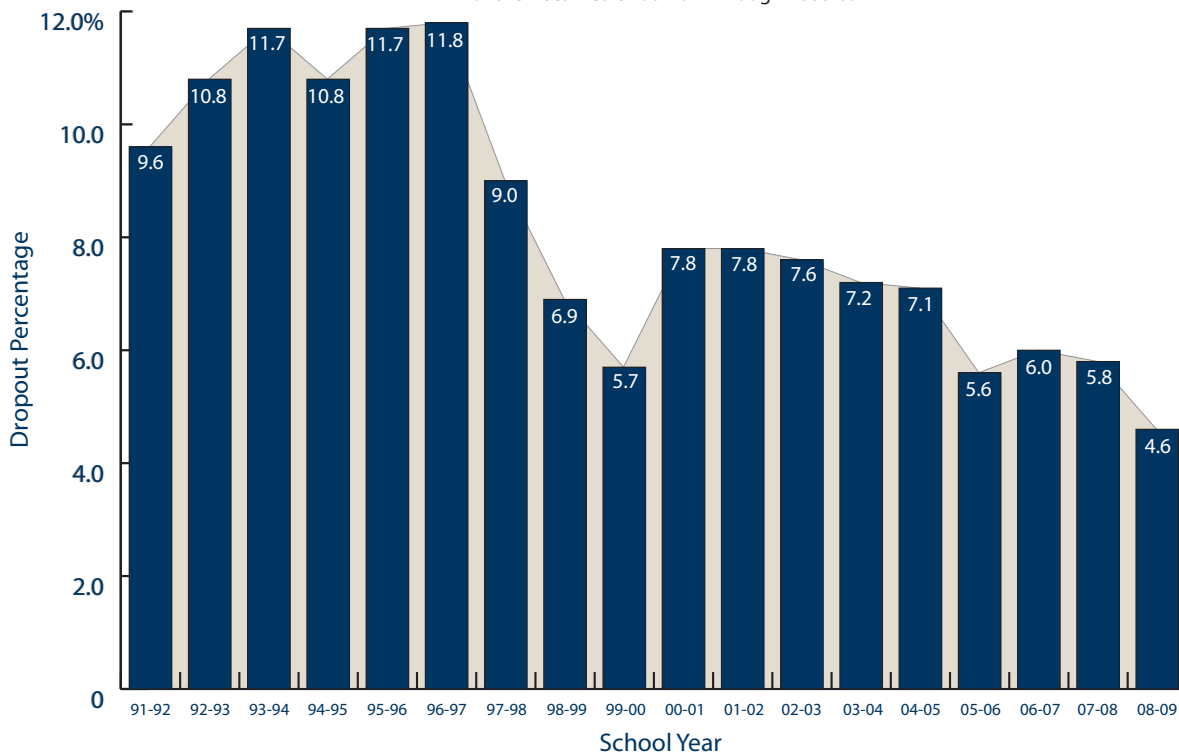
Criterion Referenced Test Grade 5	Percent Proficient								
	Mathematics			Reading			Science		
	2008	2009	2010	2008	2009	2010	2008	2009	2010
Female	63.0	63.3	67.3	50.5	54.5	55.4	48.4	53.0	47.5
Male	60.5	61.1	64.6	40.9	47.6	49.9	53.3	55.5	51.2
African-American	44.2	45.7	49.8	33.4	37.0	38.8	34.1	37.2	32.0
American Indian	61.5	57.2	60.6	44.5	45.7	47.7	49.0	54.7	49.0
Asian	75.5	77.2	79.6	58.5	65.8	65.5	63.1	66.8	60.1
Hispanic	53.8	54.8	60.4	33.2	40.7	41.8	37.3	42.6	38.8
White	73.9	73.9	75.7	61.1	65.5	68.2	69.9	72.3	66.7
IEP	26.3	27.4	31.6	13.6	15.7	17.1	25.5	27.3	22.5
Former IEP	71.6	64.5	-	49.4	50.0	-	58.1	56.2	-
LEP	39.3	37.3	32.3	12.3	17.6	7.7	17.9	20.9	9.5
Former LEP	82.0	82.6	-	62.3	69.2	-	62.8	67.0	-
FRL	52.2	52.5	54.2	32.9	39.1	39.5	36.7	41.3	35.7

Criterion Referenced Test Grade 8	Percent Proficient								
	Mathematics			Reading			Science		
	2008	2009	2010	2008	2009	2010	2008	2009	2010
Female	51.4	53.5	56.2	57.7	66.2	70.4	56.0	59.2	45.8
Male	49.1	52.9	55.8	46.1	53.7	60.6	54.7	59.6	50.0
African-American	34.0	35.6	40.3	37.1	46.8	51.6	38.1	41.7	31.1
American Indian	47.7	56.1	53.1	51.1	66.1	60.4	58.0	62.8	43.3
Asian	70.3	72.1	77.1	68.9	74.5	78.9	71.8	74.5	64.0
Hispanic	37.9	41.3	44.9	39.1	48.5	56.9	42.0	46.7	35.6
White	65.2	68.0	69.1	67.0	73.4	76.9	72.6	76.3	64.3
IEP	10.3	13.4	15.3	10.7	16.0	18.7	17.8	22.3	13.9
Former IEP	58.5	62.1	-	57.1	64.8	-	64.7	69.0	-
LEP	13.6	15.6	13.9	9.2	14.2	10.7	14.5	14.9	3.6
Former LEP	52.4	56.1	-	54.3	64.7	-	57.5	60.8	-
FRL	38.0	41.1	42.6	38.6	48.3	54.2	41.3	46.4	33.3

CRITERION REFERENCED TESTS
Grade 8 Proficiency Rates
Fiscal Years Ending 2008 - 2010

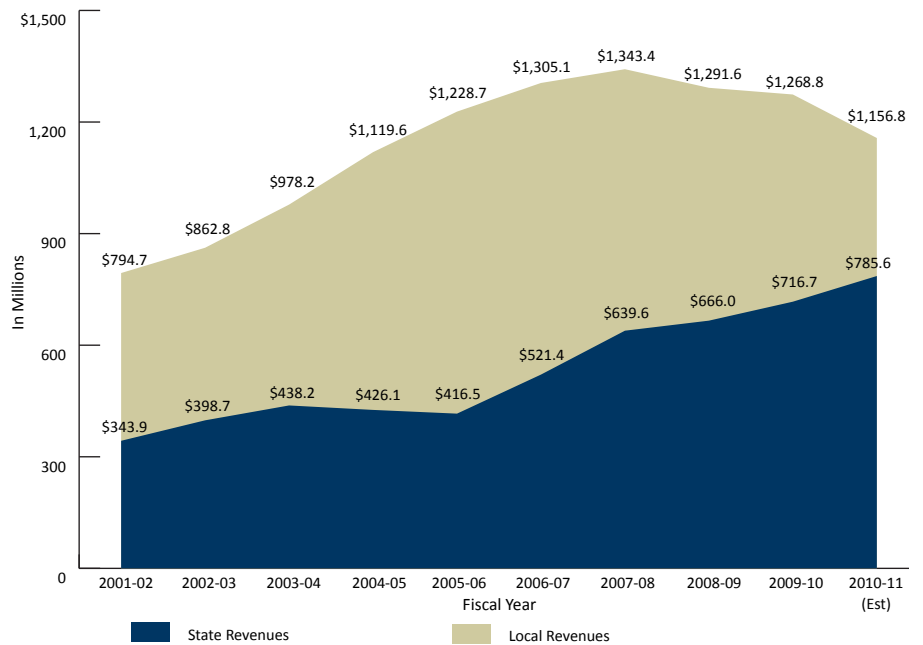


History of Dropout Percentages
For the Fiscal Years 1991-92 Through 2008-09



State Vs. Local Revenues - General Operating Fund¹ For Fiscal Years 2001-02 Through 2010-11

Local revenues include all county taxes as well as tuitions, investment earnings, and other miscellaneous local revenues. Beginning balances and execution of capital leases are not included.



Property Tax Levies And Collections (Total Clark County)¹ For Fiscal Years 2000-01 Through 2009-10

Fiscal Year	Net Secured Roll Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Total Collections as % of Current Levy	Outstanding Delinquent Taxes	Outstanding Delinquent Taxes as % of Current Levy ²
2000-01	\$ 869,504,679	\$ 854,836,513	98.31%	\$ 14,643,003	\$ 869,479,516	100.00%	\$ 25,163	0.00%
2001-02	965,056,788	949,315,930	98.37%	15,736,124	965,052,054	100.00%	4,734	0.00%
2002-03	1,132,959,785	1,118,892,620	98.76%	14,048,926	1,132,941,546	100.00%	18,239	0.00%
2003-04	1,262,337,653	1,251,864,740	99.17%	10,437,295	1,262,302,035	100.00%	35,618	0.00%
2004-05	1,449,273,775	1,439,911,686	99.35%	9,317,091	1,449,228,777	100.00%	44,998	0.00%
2005-06	1,639,442,707	1,632,191,297	99.56%	7,195,483	1,639,386,780	100.00%	55,927	0.00%
2006-07	1,927,238,513	1,909,964,723	99.10%	16,901,367	1,926,866,090	99.98%	372,423	0.02%
2007-08	2,179,452,860	2,144,481,519	98.40%	29,815,636	2,174,297,155	99.76%	5,155,705	0.24%
2008-09	2,357,540,052	2,310,905,968	98.02%	25,895,310	2,336,801,278	99.12%	20,738,774	0.88%
2009-10	2,276,317,176	2,212,304,252	97.19%	³	2,212,304,252	97.19%	64,012,924	2.81%

¹Represents the real property tax roll levies and collections.

²Figured on collections to net levy (actual levy less stricken taxes)

³Collections still in progress.

History of Assessed Valuation

For Fiscal Years 2001-02 Through 2010-11

Fiscal Year	Total Assessed Valuation ¹	Percent Change
2001-02	\$ 36,618,657,596	- %
2002-03	41,137,397,088	12.0
2003-04	45,219,108,074	9.9
2004-05	50,803,469,742	12.3
2005-06	65,582,487,400	21.9
2006-07	91,622,434,937	39.7
2007-08	109,212,919,843	19.2
2008-09	115,790,200,550	6.0
2009-10	93,790,791,674	(19.0)
2010-11	65,758,625,871	(29.9)

(1) Includes redevelopment agencies

Market value is not provided by the Nevada Department of Taxation. Assessed valuation is approximately 35% of market value.

History Of Local Tax Support Per Pupil - General Operating Fund For Fiscal Years 2001-02 Through 2010-11

Year	Average Daily Members	County Assessed Valuation ²	Assessed Value Per Pupil	Property Tax Revenue	Property Tax Per Pupil	Local School Support Tax (LSST)	LSST Per Pupil	Governmental Services Tax (GST)	GST Per Pupil	Total Local Tax Support Per Pupil
2001-02	246,151	\$ 36,618,657,596	\$ 148,765	\$ 275,696,937	\$ 1,120	\$ 460,084,272	\$ 1,869	\$ 38,165,758	\$ 155	\$ 3,144
2002-03	252,775	41,137,397,088	162,743	308,523,387	1,221	498,143,678	1,971	41,391,867	164	3,356
2003-04	269,960	45,219,108,074	167,503	337,526,569	1,250	577,496,915	2,139	46,938,376	174	3,563
2004-05	280,275	50,803,469,742	181,263	379,111,733	1,353	669,012,541	2,387	58,015,099	207	3,947
2005-06	292,016	65,582,487,400	224,585	426,886,954	1,462	722,039,234	2,473	60,694,024	208	4,143
2006-07	303,197	91,622,434,937	302,188	490,874,071	1,619	719,500,251	2,373	64,063,756	211	4,203
2007-08	306,801	109,212,919,843	355,973	548,305,408	1,787	692,828,832	2,258	63,466,908	207	4,252
2008-09	309,410	115,790,200,550	374,229	593,024,476	1,917	613,140,653	1,982	57,786,715	187	4,086
2009-10 ¹	308,826	93,790,791,674	303,701	572,000,000	1,852	610,000,000	1,975	66,110,000 ³	214	4,041
2010-11 ¹	308,192	65,758,625,871	213,369	465,000,000	1,509	616,210,000	1,999	53,600,000	174	3,682

(1) Estimated

(2) The assessed value is stored at a rate of 35% of the market value of the properties.

(3) Includes \$12,111,000 from dissolving of the Clark County Redevelopment Agency

Impact Of Tax Rate On Taxpayers For Calendar Years 2006 Through 2010

	2006	2007	Year 2008	2009	2010
Assessed value of home ¹	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Appraisal % of assessed value	35.0% ²	35.0% ²	35.0% ²	35.0% ²	35.0% ²
Taxable value	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Total district property tax rate	0.013034	0.013034	0.013034	0.013034	0.013034
District property taxes due	\$456.19	\$456.19	\$456.19	\$456.19	\$456.19

(1) Defined as a single-family, owner-occupied residence

(2) The 2005 Legislature enacted legislation to provide partial tax relief abatement from escalating assessments. The cap limits each property's tax increase to no more than 3% above the tax in the prior year on all single-family, owner-occupied residence. Thereafter, future tax assessments are based upon prior taxable values and not the property's actual market value.

History Of State Aid For Fiscal Years 2001-02 Through 2010-11

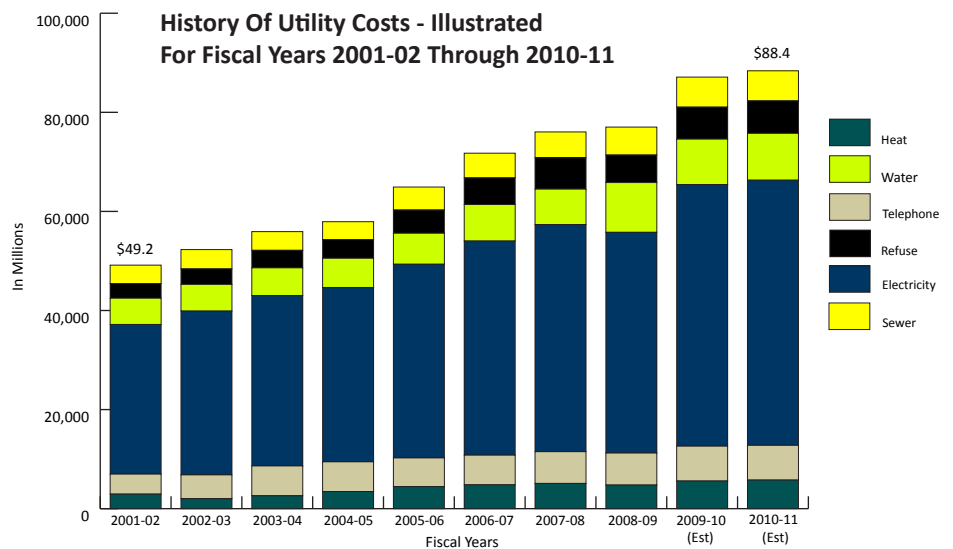
State aid is designed to provide a minimum acceptable education, irrespective of the wealth of the district. The amount of state aid for 2009-10 is found by multiplying the sum of six-tenths of the kindergarten enrollment and all other grade enrollments by the year's basic support guarantee. Deducted from the guaranteed amount are the proceeds from the 2.60-percent local school sales tax, the 1/3 public schools operating property tax, and other miscellaneous adjustments to include payment to charter schools.

Year	Basic Support Guarantee	Special Education Program Units	Special Education Support Per Unit	Total Distributive Fund Receipts	Weighted Enrollment	State Aid Per Weighted Enrollment
2001-02	\$ 3,731	1,474.4	\$ 29,977	\$ 375,068,034	236,417.0	\$ 1,586
2002-03	3,819	1,557.0	30,576	389,039,163	246,764.8	1,577
2003-04	4,077	1,635.5	31,811	431,165,339	259,381.2	1,662
2004-05	4,252	1,697.7	32,447	411,229,455	271,212.8	1,516
2005-06	4,285	1,786.3	34,433	398,114,839	281,646.2	1,414
2006-07	4,489	1,885.4	35,122	495,275,165	292,489.6	1,693
2007-08	4,891	1,945.5	36,541	639,608,250	298,551.6	2,142
2008-09	4,958	2,017.5	38,763	748,285,302	300,816.6	2,488
2009-10 (Est.)	4,962	1,941.0	39,768	716,670,000	299,058.6	2,396
2009-10 (Est.)	5,036	1,941.0	39,768	785,560,000	298,731.0	2,630

Indices Of Economic Growth In Clark County For Calendar Years 2007 Through 2009

DESCRIPTION	2007	Year 2008	2009
Population (estimated except for census years)	1,996,542	1,986,146	2,006,347
Percent Increase (Decrease)	4.4%	(0.5)%	0.1%
Newcomer Population	78,183	64,700	55,048
Age/Percent of Total Adults Population:			
18-24	8.7%	11.5%	11.7%
25-34	14.7%	20.7%	19.6%
35-44	16.0%	20.7%	19.9%
45-54	18.8%	18.0%	18.5%
55-64	19.6%	14.5%	14.8%
65+	22.2%	14.6%	15.5%
Annual Median Household Income	\$ 53,704	\$ 57,403	\$ 58,148
Value of Residential Building Permits (in thousands)	\$ 1,578,716	\$ 698,319	\$ 435,844
Number of Permits	13,020	5,740	3,813
Tourism			
Visitor Volume	39,197,000	37,482,000	36,351,000
Airline Passengers	47,728,000	44,075,000	40,469,000
Hotel/Motel Rooms	132,947	140,529	148,941
Hotel/Motel Occupancy	90.4%	86.0%	81.5%
Convention Delegates	6,209,300	5,899,725	4,492,275
Taxable Sales (in thousands)	\$ 36,262,388	\$ 35,930,374	\$ 31,378,242

Source: *Las Vegas Perspective*, 2010 Edition



History Of Utility Costs For Fiscal Years 2001-02 Through 2010-11

Year	Heat	Telephone	Electricity	Water	Refuse	Sewer	Total Utilities	Utility Cost Per Student
2001-02	\$ 2,933,709	\$ 4,043,654	\$ 30,204,261	\$ 5,292,927	\$ 2,967,724	\$ 3,717,134	\$ 49,159,409	\$ 207.94
2002-03	2,011,554	4,816,270	33,050,472	5,388,580	3,132,929	3,896,274	52,296,079	211.93
2003-04	2,607,516	6,023,401	34,382,441	5,599,712	3,533,107	3,776,668	55,922,845	215.59
2004-05	3,461,625	5,999,187	35,184,882	5,892,853	3,791,787	3,596,004	57,926,338	213.58
2005-06	4,452,436	5,795,144	39,087,295	6,255,589	4,696,620	4,635,084	64,922,168	230.51
2006-07	4,807,841	5,995,253	43,213,762	7,378,647	5,379,730	4,979,230	71,754,463	245.32
2007-08	5,093,500	6,413,672	45,835,300	7,156,784	6,316,770	5,228,719	76,044,745	254.71
2008-09	4,764,897	6,464,181	44,544,021	10,050,171	5,559,603	5,639,598	77,022,471	256.04
2009-10 (Est)	5,575,000	7,045,400	52,800,000	9,170,000	6,455,000	6,063,000	87,108,400	291.28
2010-11 (Est)	5,770,000	7,007,000	53,520,000	9,455,000	6,565,000	6,063,000	88,380,000	295.85

Schedule Of Staff Positions - General Fund
For Fiscal Years 2007-08 Through 2010-11

Description			2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget
Instructional staff						
Regular education	Licensed		11,496.87	11,202.90	11,051.15	11,500.54
	Non-licensed		483.81	437.64	335.09	345.15
Special education	Licensed		2,691.40	2,811.05	2,834.30	3,193.50
	Non-licensed		1,017.66	1,012.15	993.92	1,154.56
Vocational education	Licensed		88.00	84.00	64.00	109.00
	Non-licensed		9.94	9.11	8.88	9.0
Co-curricular activities	Licensed		34.00	32.00	33.00	35.00
Total, instruction						
	Licensed		14,310.27	14,129.95	13,982.45	14,838.04
	Non-licensed		1,511.41	1,458.90	1,337.89	1,508.71
Administrative and instructional support staff						
Student support	Licensed		939.50	957.45	972.50	969.62
	Non-licensed		247.98	254.90	252.70	255.80
Instructional staff support	Licensed		638.12	634.27	611.82	609.12
	Non-licensed		302.53	308.54	285.55	297.97
General administration	Licensed		62.45	59.45	59.70	61.20
	Non-licensed		129.42	136.82	125.35	128.88
School administration	Licensed		888.00	862.00	877.00	798.00
	Non-licensed		1,450.76	1,445.10	1,363.78	1,373.55
Central services	Licensed		53.09	47.09	46.09	50.60
	Non-licensed		500.41	463.74	458.75	502.20
Total, administrative and instructional support staff						
	Licensed		2,581.16	2,560.26	2,567.11	2,488.54
	Non-licensed		2,631.10	2,609.10	2,486.13	2,558.40
Other staff						
Operating/maintenance plant services			2,584.30	2,603.43	2,569.58	2,651.73
Student transportation			1,522.20	1,498.69	1,392.11	1,441.00
Total, other staff			4,106.50	4,102.12	3,961.69	4,092.73
Total - General Operating Fund			25,140.44	24,860.33	24,335.27	25,486.42

Note: FTEs reflect 9-, 10-, and 11-month support staff as percentages of full FTEs.

Schedule Of Staff Positions - Other Funds
For Fiscal Years 2007-08 Through 2010-11

Description		2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget
Instructional staff					
Regular education	Licensed	2,367.55	2,383.00	2,416.00	2,061.00
	Non-licensed	233.31	156.57	169.79	179.42
Special education	Licensed	30.60	27.00	30.00	35.00
	Non-licensed	250.57	227.70	230.41	257.46
Vocational education	Non-licensed	9.55	10.81	10.86	10.00
Adult education	Licensed	51.00	51.00	51.00	53.00
Total, instruction					
	Licensed	2,449.15	2,461.00	2,497.00	2,149.00
	Non-licensed	493.43	395.08	411.06	446.88
Administrative & instructional support staff					
Student support	Licensed	69.75	65.30	67.75	69.50
	Non-licensed	42.78	43.46	47.51	39.00
Instructional staff support	Licensed	116.95	117.55	96.80	87.00
	Non-licensed	52.56	50.06	47.46	44.00
General administration	Licensed	110.20	104.30	-	-
	Non-licensed	141.76	124.37	1.49	-
Central services	Licensed	7.89	8.24	64.75	47.00
	Non-licensed	66.47	79.98	253.92	251.52
Total, admin & instr support					
	Licensed	304.79	295.39	229.30	203.50
	Non-licensed	303.57	297.87	350.38	334.52
Other staff					
Operating/maintenance plant services		8.96	8.99	10.12	26.02
Food service		587.12	548.59	456.70	458.88
Land & building acquisition And improvement		380.93	355.19	229.46	137.00
Total, other staff		977.01	912.77	696.28	621.90
Total - all other funds		4,527.95	4,362.11	4,184.02	3,755.80
Grand total - all funds		29,668.39	29,222.44	28,519.29	29,242.22

History Of Teachers' Salary Schedules
For Fiscal Years 2003-04 Through 2010-11

Minimums/ Maximums	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Class A (Bachelor's)	\$ 27,932 35,585	\$ 28,491 36,297	\$ 30,468 37,116	\$ 33,073 38,600	\$ 33,734 39,372	\$ 35,083 40,947	\$ 35,083 40,947	\$ 35,083 40,947
Class B (Bachelor's + 16)	29,578 38,505	30,170 39,275	32,175 40,161	34,845 41,768	35,542 42,603	36,964 44,307	36,964 44,307	36,964 44,307
Class C (Bachelor's + 32)	31,211 43,969	31,835 44,848	33,887 45,859	36,624 47,694	37,356 48,648	38,850 50,594	38,850 50,594	38,850 50,594
Class D (Master's)	32,857 45,612	33,514 46,524	35,597 47,573	38,403 49,476	39,171 50,466	40,738 52,485	40,738 52,485	40,738 52,485
Class E (Master's + 16)	34,494 47,247	35,184 48,192	37,308 49,279	40,184 51,250	40,988 52,275	42,628 54,366	42,628 54,366	42,628 54,366
Class F (Master's + 32)	36,131 55,863	36,854 56,980	39,241 59,431	42,438 63,044	43,287 64,305	45,018 66,877	45,018 66,877	45,018 66,877
Class G (ASC) ¹	36,631 56,363	37,354 57,480	39,741 59,931	42,938 63,544	43,787 64,805	48,201 70,060	48,201 70,060	48,201 70,060

⁽¹⁾ Schedule revised in 2009-10 for Advanced Studies Certification

Teacher Salary Schedule - Full Time Teacher Placement**Fiscal Year 2010-11**

Step	CLASS A Bachelor's		CLASS B Bachelor's + 16		CLASS C Bachelor's + 32		CLASS D Master's		CLASS E Master's + 16		CLASS F Master's + 32		CLASS G ASC	
1	(344)	\$ 35,083	(11)	\$ 36,964	(93)	\$ 38,850	(72)	\$ 40,738	(7)	\$ 42,628	(18)	\$ 45,018	-	\$ 48,201
2	(393)	36,548	(96)	38,430	(114)	40,321	(166)	42,205	(14)	44,100	(23)	46,738	-	49,920
3	(423)	38,014	(167)	39,905	(210)	41,786	(334)	43,676	(79)	45,564	(71)	48,459	(6)	51,641
4	(410)	39,485	(237)	41,370	(366)	43,255	(778)	45,142	(208)	47,026	(255)	50,173	(78)	53,355
5	(461)	40,947	(51)	42,836	(93)	44,722	(281)	46,611	(70)	48,495	(172)	51,895	(36)	55,077
6			(366)	44,307	(89)	46,202	(281)	48,076	(93)	49,964	(178)	53,614	(49)	56,796
7					(82)	47,658	(200)	49,546	(75)	51,433	(171)	55,333	(47)	58,516
8					(94)	49,125	(214)	51,012	(69)	52,898	(181)	57,053	(74)	60,236
9					(795)	50,594	(1,150)	52,485	(430)	54,366	(212)	58,770	(84)	61,953
10											(247)	60,599	(108)	63,781
11											(268)	62,207	(95)	65,389
12											(635)	64,280	(212)	67,463
13											(184)	65,566	(70)	68,748
14											(1,917)	66,877	(739)	70,060
Totals	2,031	13.1%	928	6.0%	1,936	12.5%	3,476	22.4%	1,045	6.7%	4,532	29.2%	1,598	10.3%

Note: Numbers in parentheses reflect the actual count of licensed positions in the General Operating Fund as of May 1, 2010. The General Operating Fund includes both the General and Special Education Funds.

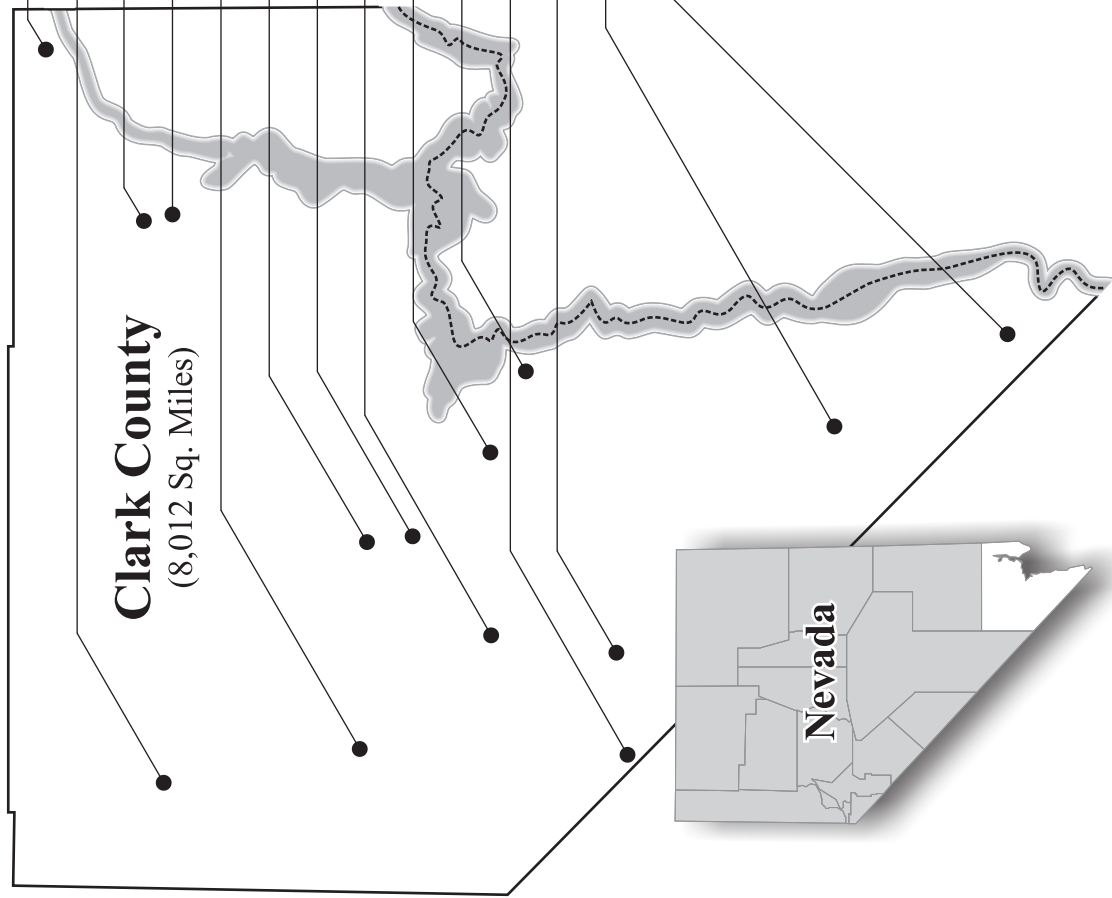
Educational Level Of Teaching Staff**For Fiscal Years 2002-03 Through 2009-10**

Education	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10 ¹
Bachelor's Degree	19.4%	17.6%	18.0%	19.6%	18.7%	17.1%	15.1%	13.1%
Bachelor's + 16 Hours	7.4	7.1	6.8	6.9	6.7	6.6	6.5	6.0
Bachelor's + 32 Hours	14.5	14.1	13.6	13.7	12.8	12.8	12.4	12.5
Master's Degree	18.8	21.1	22.3	21.9	22.7	23.1	22.6	22.4
Master's + 16 Hours	6.0	6.4	6.5	6.1	6.3	6.4	7.5	6.7
Master's + 32 Hours	33.2	33.0	32.1	31.1	32.1	33.2	28.8	29.2
Doctorate or ASC ²	0.7	0.7	0.7	0.7	0.7	0.8	7.1	10.3
Total percentage	100%	100%	100%	100%	100%	100%	100%	100%

¹Based upon General Operating Fund licensed positions as of May 2010.

²Beginning July 1, 2008, the Doctorate degree qualification was superseded with a district sponsored Advance Studies Certification (ASC).

School Locations Within County



Elementary Schools	Middle Schools	Senior High Schools
2	1	1
1	1	1
2	0	0
0	1	1
1	0	0
29	7	5
150	38	34
1	0	0
25	7	4
2	1	1
1	0	1
1	0	0
1	0	0
1	0	0
1	0	1

Elementary Schools	217
Middle Schools	56
High Schools	49
Alternative Schools	26
Special Schools / Programs	9
Totals	357

Summary Of Schools By Age And Size

Some statistics on the schools of the district are as follows:

1. The average school in the district is less than 17 years old. The oldest school, Goodsprings, is 94 years old.
2. The largest and smallest schools by type and enrollment are as follows:

School Type	Largest	Enrollment	Smallest	Enrollment
Elementary	William V. Wright	1,049	Goodsprings	7
Secondary	Rancho HS	3,198	Indian Springs	135

3. The numbers of schools by enrollment size are as follows:

Enrollment	Elementary	Middle	Sr. High Combined	Special Education	Alternative Education	Total
¹	0	0	0	0	9	10
1 - 99	5	1	1	5	7	19
100 - 399	8	0	6	4	9	27
400 - 499	8	2	0	0	1	11
500 - 599	29	1	2	0	0	32
600 - 699	62	0	1	0	0	63
700 - 799	59	0	2	0	0	61
800 - 899	36	2	0	0	0	38
900 - 999	9	7	0	0	0	16
1,000 - 1,299	1	14	2	0	0	17
1,300 - 1,599	0	22	1	0	0	23
1,600 - 2,199	0	7	10	0	0	17
2,200 - 2,499	0	0	8	0	0	8
2,500 & Over	0	0	16	0	0	16
Totals	217	56	49	9	26	357

4. The numbers of schools by age are as follows:

Building Year	Schools
1916 - 1949	8
1950 - 1959	20
1960 - 1969	39
1970 - 1979	31
1980 - 1989	23
1990 - 1999	98
2000 - 2009	114
2010 -	5
Non-District	19
Total Schools	357

¹ Total includes Desert Rose High School whose students are counted as enrolled in their home schools, schools closed for renovation, and alternative education programs which are not included in district enrollments.

School Location and Enrollment Information

Fiscal Year 2010-11

Cost Center Group	Elementary Schools	Address	Year Opened	2008-09 Actual Enrollment	2009-10 Actual Enrollment	2010-11 Projected Enrollment
272	Adams, Kirk L.	580 Fogg St., Las Vegas, Nevada 89110	1991	539	519	498
425	Adcock, O. K.	100 Newcomer St., Las Vegas, Nevada 89107	1964 ⁽¹⁾	606	550	539
301	Alamo, Tony	7455 El Camino Road, Las Vegas, Nevada 89139	2002	1,057	857	831
235	Allen, Dean LaMar	8680 W. Hammer Ln., Las Vegas, Nevada 89128	1996	772	611	543
369	Antonello, Lee	1101 W. Tropical Pkwy., North Las Vegas, Nevada 89031	1992	781	836	795
359	Bailey, Sister Robert Joseph	4525 Jimmy Durante Blvd., Las Vegas, Nevada 89122	2007	777	845	779
904	Bartlett, Selma F.	1961 Wigwam Pkwy., Henderson, Nevada 89014	1992	824	799	758
201	Bass, John C.	10377 Rancho Destino Rd., Las Vegas, Nevada 89123	2000	876	887	892
404	Batterman, Kathy L.	10135 W. Quail Ave., Las Vegas, Nevada 89148	2005	968	937	918
460	Beatty, John R.	8685 Hidden Palms Pkwy., Las Vegas, Nevada 89123	1988	807	732	722
524	Beckley, Will	3223 S. Glenhurst, Las Vegas, Nevada 89121	1965	847	835	830
515	Bell, Rex	2900 Wilmington Way, Las Vegas, Nevada 89102	1963	718	761	783
459	Bendorf, Patricia A.	3550 W. Kevin St., Las Vegas, Nevada 89117	1992	807	831	807
900	Bennett, William G.	2750 Needles Hwy., Laughlin, Nevada 89029	1986	294	298	279
284	Bilbray, James	9370 Brent Lane, Las Vegas, Nevada 89147	2003	711	697	606
912	Blue Diamond	Blue Diamond, Nevada 89004	1942	21	19	18
209	Bonner, John W.	765 Crestdale Lane, Las Vegas, Nevada 89134	1996	738	764	750
413	Booker, Sr., Kermit R.	2277 Martin L. King Blvd., Las Vegas, Nevada 89106	1953 ⁽²⁾	445	504	515
252	Bowler, Grant	1425 Whipple Rd., Logandale, Nevada 89021	1980	551	518	630
920	Bowler, Sr., Joseph L.	851 Vincent Leavitt, Bunkerville, Nevada 89007	1997	682	660	535
479	Bozarth, Henry & Evelyn	7431 Egan Crest Drive, Las Vegas, Nevada 89149	2009	-	612	610
322	Bracken, Walter	1200 N. 27th St., Las Vegas, Nevada 89101	1961	453	470	461
302	Brookman, Eileen B.	6225 E. Washington Ave., Las Vegas, Nevada 89110	2002	825	749	680
539	Bruner, Lucile S.	4289 Allen Ln., North Las Vegas, Nevada 89030	1994	775	677	660
230	Bryan, Richard H.	8050 Cielo Vista Ave., Las Vegas, Nevada 89128	1996	608	615	596
240	Bryan, Roger M.	8255 W. Katie Avenue, Las Vegas, Nevada 89117	1996	723	631	625
250	Bunker, Berkeley L.	6350 Peak Dr., Las Vegas, Nevada 89129	1997	602	615	605
325	Cahlan, Marion	2801 Ft. Sumter Dr., North Las Vegas, Nevada 89030	1963	826	780	807
239	Cambeiro, Arturo	2851 Harris St., Las Vegas, Nevada 89101	1996	682	671	667
279	Carl, Kay	5625 Corbett St., Las Vegas, Nevada 89130	2001	827	815	812
315	Carson, Kit	1735 N. "D" St., Las Vegas, Nevada 89106	1956	262	222	250
248	Cartwright, Roberta Curry	1050 East Gary Avenue, Las Vegas, Nevada 89123	1997	746	733	704
461	Christensen, M. J.	9001 Mariner Cove Cr., Las Vegas, Nevada 89117	1989	639	721	694
346	Connors, Eileen	3810 Shadow Peak Dr., Las Vegas, Nevada 89129	2004	815	833	816
254	Cortez, Manuel J.	4245 E. Tonopah Ave., Las Vegas, Nevada 89115	1997	624	660	723
310	Cox, Clyde C.	3855 Timberlake Dr., Las Vegas, Nevada 89115	1987	885	819	798
902	Cox, David M.	280 Clark Dr., Henderson, Nevada 89014	1990	703	691	674
305	Cozine, Steve	5335 Coleman Street, North Las Vegas, Nevada 89031	2002	893	868	838
317	Craig, Lois	2637 E. Gowan Rd., North Las Vegas, Nevada 89030	1963	995	870	866
211	Crestwood	1300 Pauline Way, Las Vegas, Nevada 89104	1952	703	646	661
416	Culley, Paul E.	1200 N. Mallard, Las Vegas, Nevada 89108	1963	860	853	877
560	Cunningham, Cynthia	4145 Jimmy Durante, Las Vegas, Nevada 89122	1989	896	791	871
271	Dailey, Jack	2001 E. Reno, Las Vegas, Nevada 89119	1992	718	719	639
280	Darnell, Marshall C.	9480 W. Tropical Pkwy., Las Vegas, Nevada 89149	2001	858	719	664
215	Dearing, Laura	3046 S. Ferndale, Las Vegas, Nevada 89121	1963	848	797	789
327	Decker, Clarabelle H.	3850 S. Redwood, Las Vegas, Nevada 89103	1976	727	673	636
465	Derfelt, Herbert A.	1900 S. Lisa Lane, Las Vegas, Nevada 89117	1990	476	652	661
361	Deskin, Ruthe	4550 N. Pioneer Way, Las Vegas, Nevada 89129	1988	788	708	702
255	Detwiler, Ollie	1960 Ferrell St., Las Vegas, Nevada 89106	1999	694	666	679
442	Diaz, Ruben P.	4450 East Owens, Las Vegas, Nevada 89110	2008	600	694	612
375	Dickens, D.L. "Dusty"	5550 Milan Peak St., North Las Vegas, Nevada 89081	2007	736	791	788
529	Diskin, Pat A.	4220 S. Ravenwood Dr., Las Vegas, Nevada 89103	1973	742	686	716
520	Dondero, Harvey N.	4450 Ridgeville, Las Vegas, Nevada 89103	1976	711	724	728
929	Dooley, John A.	1940 Chickasaw Dr., Henderson, Nevada 89015	1989	496	469	509
484	Duncan, Ruby	250 W. Rome Blvd, North Las Vegas, Nevada 89084	2010	-	-	610
222	Earl, Ira J.	1463 Marion Dr., Las Vegas, Nevada 89110	1965	876	832	853
510	Earl, Marion B.	6650 W. Reno Ave., Las Vegas, Nevada 89118	1987	714	715	739
320	Edwards, Elbert	4551 Diamond HD, Las Vegas, Nevada 89110	1976	828	693	692
368	Eisenberg, Dorothy	7770 Delhi Ave., Las Vegas, Nevada 89129	1990	577	610	594
253	Elizondo, Jr., Raul P.	4865 Goldfield St., North Las Vegas, Nevada 89031	1998	687	640	630
525	Ferron, William E.	4200 Mountain Vista, Las Vegas, Nevada 89121	1970	600	570	565
659	Fine, Mark L.	6635 W. Cougar Ave, Las Vegas, Nevada 89139	2009	-	649	646
410	Fitzgerald, H. P.	2651 N. Revere St., North Las Vegas, Nevada 89030	1993	425	384	340

School Location and Enrollment Information - Continued

Fiscal Year 2010-11

Cost Center Group	Elementary Schools - Continued	Address	Year Opened	2008-09 Actual Enrollment	2009-10 Actual Enrollment	2010-11 Projected Enrollment
370	Fong, Wing & Lilly	2200 James Bilbray Dr., Las Vegas, Nevada 89108	1991	793	764	806
377	Forbuss, Robert L.	8601 S. Grand Canyon Dr., Las Vegas, Nevada 89148	2007	1,040	898	905
340	French, Doris	3235 E. Hacienda, Las Vegas, Nevada 89120	1976	1,081	1,171	489
229	Frias, Charles & Phyllis	5800 Broken Top Ave., Las Vegas, Nevada 89141	2003	523	508	799
419	Fyfe, Ruth	4101 W. Bonanza, Las Vegas, Nevada 89107	1963	505	531	502
925	Galloway, Fay	701 Tamarack Dr., Henderson, Nevada 89015	1978	781	752	729
257	Garehime, Edith	3850 Campbell Rd., Las Vegas, Nevada 89129	1998	692	692	645
306	Gehring, Roger D.	1155 E. Richmar Ave., Las Vegas, Nevada 89123	2002	846	755	734
422	Gibson, James	271 Leisure Circle, Henderson, Nevada 89014	1990	610	579	540
427	Gilbert, C. V. T.	2101 W. Cartier, North Las Vegas, Nevada 89030	1965	440	440	430
348	Givens, Linda Rankin	655 Park Vista Dr., Las Vegas, Nevada 89138	2004	976	969	976
237	Goldfarb, Daniel	1651 Orchard Valley Dr., Las Vegas, Nevada 89122	1997	797	781	756
914	Goodsprings	385 W. San Pedro Ave, Goodsprings, Nevada 89019	1916	6	10	7
330	Goolsby, Judy & John L.	11175 W. Desert Inn Rd., Las Vegas, Nevada 89135	2004	734	803	793
408	Goynes, Theron & Naomi	3409 Deer Springs Way, North Las Vegas, Nevada 89084	2005	1,254	1,228	929
224	Gragson, Oran K.	555 N. Honolulu, Las Vegas, Nevada 89110	1978	1,025	793	814
429	Gray, R. Guild	2825 S. Torrey Pines, Las Vegas, Nevada 89102	1979	440	522	514
412	Griffith, E. W.	324 Essex Dr., Las Vegas, Nevada 89107	1962	481	500	493
247	Guy, Addeliar D., III	4029 La Madre Way, North Las Vegas, Nevada 89031	1996	732	690	676
522	Hancock, Doris	1661 Lindell Rd., Las Vegas, Nevada 89102	1964	537	527	502
527	Harmon, Harley	5351 S. Hillsboro, Las Vegas, Nevada 89120	1972	663	686	673
528	Harris, George E.	3620 S. Sandhill, Las Vegas, Nevada 89121	1973	723	682	632
350	Hayden, Don E.	150 W. Rome Blvd, North Las Vegas, Nevada 89086	2006	846	829	608
542	Hayes, Keith C. & Karen W.	9620 W. Twain Ave., Las Vegas, Nevada 89147	1999	790	731	690
318	Heard, Lomie G.	42 Baer Dr., NAFB, Las Vegas, Nevada 89115	1948	718	715	779
282	Heckethorn, Howard E.	5150 Whispering Sands Dr., Las Vegas, Nevada 89131	2001	843	881	805
270	Herr, Helen	6475 Eagle Creek Lane, Las Vegas, Nevada 89115	1991	741	703	643
312	Herron, Fay	2421 N. Kenneth, North Las Vegas, Nevada 89030	1963	988	945	935
213	Hewetson, Halle	701 N. 20th St., Las Vegas, Nevada 89101	1959	934	937	951
406	Hickey, Liliam Lujan	2450 N. Hollywood Blvd., Las Vegas, Nevada 89156	2005	783	718	686
463	Hill, Charlotte	7440 Bates St., Las Vegas, Nevada 89123	1990	695	702	705
910	Hinman, Edna F.	450 Merlayne Dr., Henderson, Nevada 89015	1987	675	649	680
411	Hoggard, Mabel	950 N. Tonopah Dr., Las Vegas, Nevada 89106	1952	424	431	423
338	Hollingsworth, Howard E.	1776 East Ogden Ave, Las Vegas, Nevada 89101	2003	844	788	789
342	Hummel, John R.	9800 Placid St., Las Vegas, Nevada 89123	2004	832	806	769
915	Indian Springs	400 Sky Road, Indian Springs 89018	1980	100	91	78
303	Iverson, Mervin	1575 S. Hollywood Blvd., Las Vegas, Nevada 89142	2002	920	788	756
464	Jacobson, Walter	8400 Boseck Dr., Las Vegas, Nevada 89128	1990	601	585	549
407	Jeffers, Jay W.	2320 N. Clifford St., Las Vegas, Nevada 89115	2005	843	789	757
561	Jydstrup, Helen	5150 Dunesville St., Las Vegas, Nevada 89128	1991	633	662	645
371	Kahre, Marc	7887 W. Gowen Rd., Las Vegas, Nevada 89129	1991	596	645	567
372	Katz, Edythe & Lloyd	1800 Rock Springs Dr., Las Vegas, Nevada 89128	1991	704	692	738
658	Keller, Charlotte & Jerry	5445 Cedar Ave., Las Vegas, Nevada 89110	2009	-	702	648
521	Kelly, Matt	1900 N. "J" St., Las Vegas, Nevada 89016	1960	318	272	280
543	Kesterson, Lorna J.	231 Bailey Island Dr., Henderson, Nevada 89014	1999	716	745	752
420	Kim, Frank	7600 Peace Way, Las Vegas, Nevada 89117	1988	639	636	622
901	King, Martha P.	888 Adams, Boulder City, Nevada 89005	1991	470	450	440
212	King, Jr., Martin Luther	2260 Betty Lane, Las Vegas, Nevada 89115	1988	505	534	559
516	Lake, Robert E.	2904 Meteoro St., Las Vegas, Nevada 89109	1962	949	942	996
256	Lamping, Frank	2551 Summit Grove Dr., Henderson, Nevada 89012	1997	1,017	1,029	756
316	Lincoln	3010 Berg, North Las Vegas, Nevada 89030	1955	731	732	736
223	Long, Walter V.	2000 S. Walnut, Las Vegas, Nevada 89104	1977	820	784	772
430	Lowman, Mary & Zel	4225 N. Lamont, North Las Vegas, Nevada 89115	1993	749	741	755
367	Lummis, William	9000 Hillpointe Rd., Las Vegas, Nevada 89128	1993	647	623	566
227	Lundy, Earl B.	Mt. Charleston, Nevada 89101	1965	9	13	17
365	Lunt, Robert	2701 Harris St., Las Vegas, Nevada 89101	1990	711	716	658
226	Lynch, Ann	4850 Kell Lane, Las Vegas, Nevada 89115	1990	877	831	840
428	Mack, Nate	3170 Laurel Ave., Henderson, Nevada 89014	1979	588	622	602
324	Mackey, Jo	2726 Englestad, North Las Vegas, Nevada 89030	1964	508	531	523
314	Manch, J. E.	4351 Lamont St., Las Vegas, Nevada 89115	1962 ⁽³⁾	619	762	848
208	Martinez, Reynaldo	350 E. Judson, North Las Vegas, Nevada 89030	2000	615	570	582
366	May, Ernest	6350 W. Washburn Rd., Las Vegas, Nevada 89130	1991	752	740	734
319	McCall, Quannah	800 Carey Ave., North Las Vegas, Nevada 89030	1961	479	459	450
911	McCaw, Gordon	57 Lynn Lane, Henderson, Nevada 89015	1954 ⁽⁴⁾	671	614	607

School Location and Enrollment Information - Continued

Fiscal Year 2010-11

Cost Center Group	Elementary Schools - Continued	Address	Year Opened	2008-09 Actual Enrollment	2009-10 Actual Enrollment	2010-11 Projected Enrollment
927	McDoniel, Estes M.	1831 Fox Ridge Dr., Henderson, Nevada 89014	1987	622	669	665
363	McMillan, James B.	7000 Walt Lott Dr., Las Vegas, Nevada 89128	1990	640	674	648
414	McWilliams, J. T.	1315 Hiawatha Rd., Las Vegas, Nevada 89108	1961	713	701	675
225	Mendoza, John F.	2000 S. Sloan Lane, Las Vegas, Nevada 89122	1990	747	777	796
304	Miller, Sandy Searles	4851 E. Lake Mead Blvd, Las Vegas, Nevada 89115	2003	601	601	592
913	Mitchell, Andrew	900 Avenue B, Boulder City, Nevada 89005	1970	452	400	357
258	Moore, William K.	491 N. Lamb Blvd., Las Vegas, Nevada 89110	2000	793	663	692
249	Morrow, Sue H.	1070 Featherwood Ave., Henderson, Nevada 89015	1997	867	778	749
217	Mountain View	5436 E. Kell Lane, Las Vegas, Nevada 89115	1954	628	602	575
541	Neal, Joseph M.	6651 W. Azure Ave., Las Vegas, Nevada 89130	1999	745	768	730
947	Newton, Ullis	571 Greenway Rd., Henderson, Nevada 89015	1992	772	758	756
207	Ober, D'Vorre & Hal	3035 Desert Marigold Ln., Las Vegas, Nevada 89135	2000	768	730	716
441	O'Roarke, Thomas J.	8455 O'Hara Rd, Las Vegas, Nevada 89143	2008	753	766	739
514	Paradise	900 Cottage Grove Ave., Las Vegas, Nevada 89119	1952 ⁽⁵⁾	585	582	551
214	Park, John S.	931 Franklin Ave., Las Vegas, Nevada 89104	1948	868	872	880
362	Parson, Claude & Stella	4100 Thom Blvd., Las Vegas, Nevada 89130	1989	619	602	610
381	Perkins, Claude G.	3700 Shadow Tree St., North Las Vegas, Nevada 89032	2007	753	741	671
916	Perkins, Ute	1255 Patriots Way, Moapa, Nevada 89025	1990	185	196	171
341	Petersen, Dean	3650 Cambridge Street, Las Vegas, Nevada 89109	2003	799	730	737
466	Piggott, Clarence	9601 Red Hills Dr., Las Vegas, Nevada 89117	1993	487	578	565
424	Pittman, Vail	6333 Fargo Ave., Las Vegas, Nevada 89107	1966	657	615	603
339	Priest, Richard C.	4150 Fuselier Drive, North Las Vegas, Nevada 89032	2003	851	810	783
417	Red Rock	408 Upland Blvd, Las Vegas, Nevada 89107	1955	707	657	652
360	Reed, Doris M.	2501 Winwood, Las Vegas, Nevada 89108	1987	805	663	642
443	Reedom, Carolyn S.	10025 Rumrill St., Las Vegas, Nevada 89178	2008	660	790	825
919	Reid, Harry	300 Michael Wendell Way, Searchlight, Nevada 89046	1992	29	29	28
241	Rhodes, Betsy A.	7350 Teal Wood, Las Vegas, Nevada 89131	1996	815	763	714
405	Ries, Aldeane Comito	9805 S. Lindell Rd., Las Vegas, Nevada 89141	2005	1,179	1,232	829
234	Roberts, Aggie	227 Charter Oak, Henderson, Nevada 89014	1996	835	844	798
309	Rogers, Lucille S.	5535 South Riley St., Las Vegas, Nevada 89148	2001	828	731	704
326	Ronnow, C. C.	1100 Lena St., Las Vegas, Nevada 89101	1965	874	843	802
426	Ronzone, Bertha	5701 Stacey Ave., Las Vegas, Nevada 89108	1965	806	801	832
358	Roundy, C. Owen	2755 Mohawk St., Las Vegas, Nevada 89146	2007	773	744	705
523	Rowe, Lewis E.	4338 S. Bruce, Las Vegas, Nevada 89109	1964	602	673	690
221	Rundle, Richard	425 N. Christy Lane, Las Vegas, Nevada 89110	1991	950	627	737
926	Sandy Valley	HCR 31, Box 111, Sandy Valley, Nevada 89019	1982	123	117	103
347	Scherkenbach, William & Mary	9371 Iron Mountain Rd., Las Vegas, Nevada 89143	2004	694	693	737
356	Schorr, Steven G.	11420 Placid St., Las Vegas, Nevada 89123	2006	818	848	826
444	Scott, Jesse D.	5700 N. Bruce, North Las Vegas, Nevada 89081	2008	767	880	879
922	Sewell, Chester T.	700 E. Lake Mead Dr., Henderson, Nevada 89015	1958	743	747	732
343	Simmons, Eva G.	2328 Silver Clouds Dr., North Las Vegas, Nevada 89031	2004	876	820	835
379	Smalley, James E. & Alice Rae	304 E. Paradise Hills Dr., Henderson, Nevada 89015	2007	922	929	888
259	Smith, Hal	5150 E. Desert Inn Rd., Las Vegas, Nevada 89122	2000	766	692	694
415	Smith, Helen M.	7101 Pinedale Ave., Las Vegas, Nevada 89128	1975	572	551	521
205	Snyder, William E.	4317 East Colorado Ave., Las Vegas, Nevada 89104	2001	873	853	867
311	Squires, C. P.	1312 E. Tonopah, North Las Vegas, Nevada 89030	1958	812	787	751
313	Stanford	5350 Harris Ave., Las Vegas, Nevada 89110	1987	689	655	612
204	Staton, Ethel W.	1700 Sageberry Dr., Las Vegas, Nevada 89144	2000	799	783	759
357	Steele, Judi D.	6995 W. Eldorado Lane, Las Vegas, Nevada 89113	2006	944	719	711
482	Stuckey, Evelyn	4905 Chartan Ave., Las Vegas, Nevada 89135	2010	-	-	801
219	Sunrise Acres	211 28th St., Las Vegas, Nevada 89101	1952 ⁽⁶⁾	834	785	778
344	Tanaka, Wayne N.	9135 W. Maule Ave., Las Vegas, Nevada 89148	2004	852	900	913
203	Tarr, Sheila R.	9400 Gilmore Ave., Las Vegas, Nevada 89129	2000	661	624	625
345	Tartan, John	3030 E. Tropical Pkway, North Las Vegas, Nevada 89031	2005	946	863	710
328	Tate, Myrtle	2450 N. Lincoln, Las Vegas, Nevada 89115	1971	670	666	627
918	Taylor, Glen C.	2655 Siena Heights Dr, Henderson, Nevada 89052	2003	478	589	894
393	Taylor, Robert L.	400 McNeil Dr., Henderson, Nevada 89015	1954 ⁽⁷⁾	872	925	573
403	Thiriot, Joseph E.	5700 W. Harmon Ave., Las Vegas, Nevada 89103	2005	604	604	633
517	Thomas, Ruby S.	1560 E. Cherokee, Las Vegas, Nevada 89109	1963	765	800	790
349	Thompson, Sandra Lee	7351 N. Campbell Rd., Las Vegas, Nevada 89149	2006	899	705	690
903	Thorpe, Jim	1650 Patrick Lane, Henderson, Nevada 89014	1992	755	760	754
329	Tobler, R. E.	6510 W. Buckskin, Las Vegas, Nevada 89108	1982	531	612	585
519	Tomiyasu, Bill Y.	5445 S. Annie Oakley, Las Vegas, Nevada 89120	1974	650	613	599
921	Treem, Harriet	1698 Patrick Lane, Henderson, Nevada 89014	1990	695	681	713

School Location and Enrollment Information - Continued

Fiscal Year 2010-11

Cost Center Group	Elementary Schools - Continued	Address	Year Opened	2008-09 Actual Enrollment	2009-10 Actual Enrollment	2010-11 Projected Enrollment
481	Triggs, Vincent L.	4470 E. Rome Blvd., North Las Vegas, Nevada 89084	2010	-	-	812
421	Twin Lakes	3300 Riverside Dr., Las Vegas, Nevada 89108	1954	627	659	650
281	Twitchell, Neil C.	2060 Desert Shadow Trail, Henderson, Nevada 89012	2001	894	917	903
512	Ullom, J. M.	4869 E. Sun Valley Dr., Las Vegas, Nevada 89121	1962	710	723	695
238	Vanderburg, John	2040 Desert Shadow Trail, Henderson, Nevada 89012	1997	823	837	788
518	Vegas Verdes	4000 El Parque Ave., Las Vegas, Nevada 89102	1959	607	599	641
923	Virgin Valley	200 Woodbury Lane, Mesquite, Nevada 89027	1980 ⁽⁸⁾	782	692	689
285	Walker, J. Marlan	850 Scholar Street, Henderson, Nevada 89015	2002	853	864	853
483	Wallin, Shirley & Bill	2333 Canyon Retreat Dr., Henderson, Nevada 89044	2010	-	-	611
526	Ward, Gene	1555 E. Hacienda, Las Vegas, Nevada 89119	1971	690	673	822
355	Ward, Kitty McDonough	5555 Horse Dr., Las Vegas, Nevada 89131	2006	1,121	1,173	875
418	Warren, Rose	6451 Brandywine Way, Las Vegas, Nevada 89107	1961	674	629	649
423	Wasden, Howard	2831 Palomino Lane, Las Vegas, Nevada 89107	1955	666	651	632
283	Watson, Fredric W.	5845 North Commerce St., North Las Vegas, Nevada 89031	2001	845	783	743
228	Wengert, Cyril	2001 Winterwood Blvd., Las Vegas, Nevada 89122	1971	749	620	621
384	West Elementary Academy	2050 Sapphire Stone, Las Vegas, Nevada 89106	1996	393	518	544
924	Whitney	5005 Keenan, Las Vegas, Nevada 89122	1991	591	609	599
373	Wiener, Jr., Louis	450 E. Eldorado Ln., Las Vegas, Nevada 89123	1993	693	637	626
233	Wilhelm, Elizabeth	609 W. Alexander Rd., North Las Vegas, Nevada 89030	1996	647	625	656
321	Williams, Tom	3000 E. Tonopah, North Las Vegas, Nevada 89030	1957 ⁽⁹⁾	924	934	898
513	Williams, Wendell P.	1030 "J" St., Las Vegas, Nevada 89106	1953 ⁽¹⁰⁾	313	311	324
236	Wolfe, Eva	4027 W. Washburn Rd., North Las Vegas, Nevada 89031	1996	691	666	594
202	Wolff, Elise L.	1001 Seven Hills Dr., Henderson, Nevada 89052	2000	1,035	1,111	849
364	Woolley, Gwendolyn	3955 Timberlake Dr., Las Vegas, Nevada 89115	1990	805	726	719
354	Wright, William V.	8425 Bob Fisk Ave., Las Vegas, Nevada 89124	2006	972	1,032	1,049
462	Wynn, Elaine	5655 Edna Ave., Las Vegas, Nevada 89102	1990	763	764	840
Total projected enrollment elementary schools				149,089	147,573	146,256

(1) Replaced with a new building in 2002.

(2) Replaced with a new building in 2007.

(3) Replaced with a new building in 2009.

(4) Replaced with a new building in 2008.

(5) Replaced with a new site and building on the UNLV campus in 1998.

(6) Replaced with a new building in 2001.

(7) Replaced with a new building in 2008.

(8) Replaced with a new building in 2003.

(9) Replaced with a new building in 2008.

(10) Replaced with a new building in 2002.

Cost Center Group	Middle Schools	Address	Year Opened	2008-09 Actual Enrollment	2009-10 Actual Enrollment	2010-11 Projected Enrollment
547	Bailey, Dr. William H.	2500 N. Hollywood Blvd., Las Vegas, Nevada 89156	2005	1,345	1,314	1,332
374	Becker, Ernest	9151 Pinewood Hills Dr., Las Vegas, Nevada 89128	1993	1,375	1,460	1,413
332	Bridger, Jim	2505 N. Bruce, North Las Vegas, Nevada 89030	1959	1,347	1,324	1,389
433	Brinley, J. Harold	2480 Maverick, Las Vegas, Nevada 89108	1966	982	906	940
934	Brown, Mahlon B.	307 N. Cannes St., Henderson, Nevada 89015	1982	965	911	947
931	Burkholder, Lyal	355 W. Van Wagenen, Henderson, Nevada 89015	1952 ⁽¹¹⁾	888	870	864
337	Cadwallader, Ralph	7775 Elkhorn Road, Las Vegas, Nevada 89131	2003	1,586	1,597	1,605
399	Canarelli, Lawrence & Heidi	7808 S. Torrey Pines Dr, Las Vegas, Nevada 89139	2003	1,599	1,530	1,515
537	Cannon, Helen C.	5850 Euclid Ave., Las Vegas, Nevada 89120	1976	977	948	960
533	Cashman, James	4622 W. Desert Inn Rd., Las Vegas, Nevada 89102	1965	1,221	1,365	1,395
540	Cortney, Francis H.	5301 E. Hacienda, Las Vegas, Nevada 89122	1997	1,317	1,202	1,279
275	Cram, Brian & Teri	1900 W. Deer Springs Way, North Las Vegas, Nevada 89033	2001	1,539	1,574	1,562
376	Escobedo, Edmundo "Eddie"	9501 Echelon Point Dr., Las Vegas, Nevada 89149	2007	1,029	1,189	1,193
378	Faiss, Wilbur & Theresa	9525 W. Maule Ave., Las Vegas, Nevada 89004	2007	1,125	1,237	1,236
308	Fertitta, Victoria	9905 W. Mesa Vista Ave., Las Vegas, Nevada 89148	2002	1,385	1,377	1,424
400	Findlay, Clifford O.	333 W. Tropical Pkwy., North Las Vegas, Nevada 89031	2004	1,608	1,538	1,491
231	Fremont, John C.	1100 E. St. Louis, Las Vegas, Nevada 89104	1955	945	852	926
933	Garrett, Elton & Madeline	1200 Ave. G, Boulder City, Nevada 89005	1978	548	528	492
431	Garside, Frank F.	300 S. Torrey Pines, Las Vegas, Nevada 89107	1962	1,260	1,208	1,217
432	Gibson, Robert O.	3900 W. Washington, Las Vegas, Nevada 89107	1962	849	911	1,087
937	Greenspun, Barbara & Hank	140 N. Valley Verde, Henderson, Nevada 89014	1991	1,397	1,397	1,397
434	Guinn, Kenny C.	4150 S. Torrey Pines, Las Vegas, Nevada 89103	1978	960	893	865

School Location and Enrollment Information - Continued

Fiscal Year 2010-11

Cost Center Group	Middle Schools - Continued	Address	Year Opened	2008-09 Actual Enrollment	2009-10 Actual Enrollment	2010-11 Projected Enrollment
307	Harney, Kathleen & Tim	1625 S. Los Feliz Street, Las Vegas, Nevada 89142	2002	1,705	1,676	1,695
611	Hughes, Charles Arthur	750 Hafen Lane, Mesquite, Nevada 89027	2003	615	585	585
531	Hyde Park	900 Hinson St., Las Vegas, Nevada 89107	1956	1,730	1,781	1,672
780	Indian Springs	400 Sky Road, Indian Springs 89018	1980	66	73	65
435	Johnson, Walter	7701 Ducharme Ave., Las Vegas, Nevada 89128	1991	1,178	1,153	1,209
469	Johnston, Carroll M.	5855 Lawrence St., North Las Vegas, Nevada 89081	2006	1,371	1,396	1,436
243	Keller, Duane D.	301 Fogg Street, Las Vegas, Nevada 89110	1996	1,471	1,319	1,298
532	Knudson, K. O.	2400 Atlantic St., Las Vegas, Nevada 89104	1961	1,270	1,354	1,264
544	Lawrence, Clifford J.	4410 S. Juliano St., Las Vegas, Nevada 89117	1998	1,485	1,428	1,450
274	Leavitt, Justice Myron E.	4701 Quadrel St., Las Vegas, Nevada 89129	2001	1,589	1,546	1,512
244	Lied	5350 W. Tropical Pkwy., Las Vegas, Nevada 89130	1996	1,485	1,446	1,401
939	Lyon, W. Mack	179 S. Anderson, Overton, Nevada 89040	1950	449	446	432
546	Mack, Jerome D.	4250 Karen Ave., Las Vegas, Nevada 89121	2005	1,396	1,337	1,375
401	Mannion, Jack & Terry	155 E. Paradise Hills Dr., Henderson, Nevada 89015	2004	1,635	1,647	1,687
232	Martin, Roy W.	2800 E. Stewart, Las Vegas, Nevada 89101	1958 ⁽¹¹⁾	1,350	1,366	1,364
269	Miller, Bob	2400 Cozy Hills Circle, Henderson, Nevada 89052	2000	1,680	1,677	1,645
530	Molasky, Irwin & Susan	7801 W. Gilmore Ave., Las Vegas, Nevada 89129	1997	1,505	1,441	1,459
276	Monaco, Mario & JoAnne	1870 N. Lamont St., Las Vegas, Nevada 89115	2001	1,413	1,268	1,293
335	O'Callaghan, Mike	1450 Radwick Dr., Las Vegas, Nevada 89110	1991	1,517	1,418	1,432
534	Orr, William E.	1562 Katie Dr., Las Vegas, Nevada 89121	1965	974	912	942
334	Robison, Dell H.	825 Marion Dr., Las Vegas, Nevada 89110	1973	1,067	1,075	1,131
273	Rogich, Sig	235 N. Pavilion Ctr. Dr., Las Vegas, Nevada 89144	2000	1,792	1,763	1,692
402	Saville, Anthony	8101 N. Torrey Pines Dr., Las Vegas, Nevada 89131	2004	1,533	1,499	1,559
538	Sawyer, Grant	5450 Redwood St., Las Vegas, Nevada 89118	1993	1,360	1,286	1,311
277	Schofield, Jack Lund	8625 Spencer St., Las Vegas, Nevada 89123	2001	1,441	1,403	1,323
545	Sedway, Marvin M.	3465 Englestad St., North Las Vegas, Nevada 89032	2001	1,476	1,352	1,396
536	Silvestri, Charles A.	1055 Silverado Ranch Blvd., Las Vegas, Nevada 89123	1997	1,565	1,531	1,554
331	Smith, J. D.	1301 E. Tonopah, North Las Vegas, Nevada 89030	1952	1,094	976	978
336	Swainston, Theron L.	3500 W. Gilmore Ave., North Las Vegas, Nevada 89030	1992	1,403	1,259	1,276
470	Tarkanian, Lois & Jerry	5800 W. Pyle Ave., Las Vegas, Nevada 89141	2006	1,164	1,171	1,205
333	Von Tobel, Ed	2436 N. Pecos, Las Vegas, Nevada 89115	1965	1,158	1,089	1,138
300	Webb, Del E.	2200 Reunion Dr., Henderson, Nevada 89052	2005	1,657	1,709	1,776
938	White, Thurman	1661 Galleria Dr., Henderson, Nevada 89014	1992	1,229	1,308	1,266
535	Woodbury, C. W.	3875 E. Harmon Ave., Las Vegas, Nevada 89121	1972	954	900	929
Total projected enrollment middle schools				70,954	69,721	70,279

(11) Replaced with a new building in 2007.

(12) Replaced with a new building in 2008.

Cost Center Group	Senior High Schools	Address	Year Opened	2008-09 Actual Enrollment	2009-10 Actual Enrollment	2010-11 Projected Enrollment
436	Advanced Technologies Academy	2501 Vegas Dr., Las Vegas, Nevada 89106	1994	995	1,071	1,034
579	Arbor View	7500 Whispering Sands Dr., North Las Vegas, Nevada 89131	2005	2,675	2,694	2,672
951	Basic	400 Palo Verde, Henderson, Nevada 89015	1971	2,531	2,557	2,579
452	Bonanza	6665 W. Del Rey Ave., Las Vegas, Nevada 89102	1974	2,219	2,234	2,189
941	Boulder City	1101 Fifth Ave., Boulder City, Nevada 89005	1948	669	677	620
578	Canyon Springs	350 E. Alexander Road, North Las Vegas, Nevada 89032	2004	2,732	2,594	2,603
563	Centennial	10200 Centennial Pkwy., Las Vegas, Nevada 89129	1999	2,996	2,935	2,876
554	Chaparral	3850 Annie Oakley, Las Vegas, Nevada 89121	1971	2,759	2,583	2,518
454	Cheyenne	3200 W. Alexander Rd., North Las Vegas, Nevada 89030	1991	2,374	2,386	2,405
453	Cimarron-Memorial	2301 N. Tenaya Way, Las Vegas, Nevada 89128	1991	2,907	2,720	2,543
551	Clark, Ed W.	4291 W. Pennwood, Las Vegas, Nevada 89102	1964	2,666	2,625	2,610
569	Community College--East	3200 E. Cheyenne Ave., North Las Vegas, Nevada 89030	-	123	106	106
571	Community College--South	700 College Dr., Henderson, Nevada 89015	-	106	121	121
570	Community College--West	6375 W. Charleston Blvd., Las Vegas, Nevada 89102	-	206	205	205
573	Coronado	1001 Coronado Center Dr., Henderson, Nevada 89052	2001	3,117	3,022	3,008
577	Del Sol	3100 E. Patrick Lane, Las Vegas, Nevada 89120	2004	2,326	2,263	2,200
445	Desert Oasis	6600 W. Erie Ave, Las Vegas, Nevada 89141	2008	1,534	1,936	1,970
562	Desert Pines	3800 Harris Ave., Las Vegas, Nevada 89110	1999	2,755	2,572	2,529
550	Desert Rose	444 W. Brooks Ave., North Las Vegas, Nevada 89030	1981	420	301	291
555	Durango	7100 W. Dewey Dr., Las Vegas, Nevada 89113	1993	2,714	2,525	2,317
409	East Career & Technical Academy	6705 Vegas Valley, Las Vegas, Nevada 89142	2008	892	1,355	1,690

School Location and Enrollment Information - Continued

Fiscal Year 2010-11

Cost Center Group	Senior High Schools - Continued	Address	Year Opened	2008-09 Actual Enrollment	2009-10 Actual Enrollment	2010-11 Projected Enrollment
352	Eldorado	1139 N. Linn Lane, Las Vegas, Nevada 89110	1972	2,857	1,830	1,708
572	Foothill	800 College Dr., Henderson, Nevada 89015	1998	2,580	2,584	2,583
945	Green Valley	460 Arroyo Grande, Henderson, Nevada 89014	1991	2,816	2,876	2,708
932	Indian Springs	400 Sky Road, Indian Springs, Nevada 89018	1952	76	74	70
251	Las Vegas	6500 E. Sahara, Las Vegas, Nevada 89122	1993	3,285	3,081	2,885
353	Las Vegas Academy	315 S. 7th St., Las Vegas, Nevada 89101	1930	1,618	1,587	1,607
946	Laughlin	1900 Cougar Dr., Laughlin, Nevada 89029	1991	451	409	394
556	Legacy	150 W. Deer Springs, North Las Vegas, Nevada 89084	2006	2,623	2,759	2,738
565	Liberty	11050 Bermuda Road, Las Vegas, Nevada 89123	2003	1,851	1,983	2,033
942	Moapa Valley	2400 St. Joseph St., Logandale, Nevada 89021	1993	623	594	513
245	Mojave	5302 Goldfield St., North Las Vegas, Nevada 89031	1996	2,270	2,167	2,140
548	Northwest Career and Technical Academy	8200 W. Tropical Parkway, Las Vegas, Nevada 89149	2007	1,314	1,678	1,797
246	Palo Verde	333 Pavilion Court Dr., Las Vegas, Nevada 89144	1996	3,321	3,063	2,876
351	Rancho	1900 E. Owens, North Las Vegas, Nevada 89030	1954 ⁽¹³⁾	3,644	3,243	3,198
935	Sandy Valley	HCR 31 Box 111, Sandy Valley, Nevada 89019	1982	150	176	178
576	Shadow Ridge	5050 Brent Lane, Las Vegas, Nevada 89143	2003	2,237	2,307	2,295
564	Sierra Vista	8100 W. Robindale Rd., Las Vegas, Nevada 89123	2001	2,647	2,241	2,138
940	Silverado	1650 Silver Hawk, Las Vegas, Nevada 89123	1994	2,583	2,496	2,437
870	Southeast Career and Technical Academy	5710 Mountain Vista, Las Vegas, Nevada 89120	1965	1,857	1,868	1,818
448	Southwest Career and Technical Academy	7050 W. Shelbourne Ave., Las Vegas, Nevada 89113	2009	-	738	1,032
502	Spring Valley	3750 S. Buffalo Dr., Las Vegas, Nevada 89147	2004	2,470	2,417	2,286
446	Sunrise Mountain	2575 N. Los Feliz St., Las Vegas, Nevada 89142	2009	-	1,812	2,323
552	Valley	2839 S. Burnham, Las Vegas, Nevada 89109	1964	2,968	2,851	2,819
449	Veterans Tribute Career and Technical Academy	2531 Vegas Dr., Las Vegas, Nevada 89106	2009	-	373	594
944	Virgin Valley	820 Valley View Dr., Mesquite, Nevada 89027	1991	762	750	709
447	West Career and Technical Academy	11945 W. Charleston Blvd., Las Vegas, Nevada 89135	2010	-	-	750
242	West Secondary Academy	2050 Sapphire Stone, Las Vegas, Nevada 89106	1996	1,157	1,253	1,331
451	Western	4601 W. Bonanza Rd., Las Vegas, Nevada 89107	1960	2,404	2,423	2,332
Total projected enrollment senior high schools				88,280	89,115	89,378

(13) Replaced with a new building in 2006.

Cost Center Group	Special Schools	Address	Year Opened	2008-09 Actual Enrollment	2009-10 Actual Enrollment	2010-11 Projected Enrollment
790	Desert Willow Elementary	6171 Charleston Blvd., Bldg #17, Las Vegas, Nevada 89158	-	1	2	1
791	Desert Willow Secondary	6171 Charleston Blvd., Bldg #17, Las Vegas, Nevada 89158	-	37	31	39
216	Early Childhood	2701 E. St Louis Ave., Las Vegas, Nevada 89104	-	165	132	191
847	Miley Achievement Elementary	245 N. Pecos Rd., Las Vegas, Nevada 89101	1976 ⁽¹⁴⁾	75	88	48
848	Miley Achievement Secondary	245 N. Pecos Rd., Las Vegas, Nevada 89101	1976 ⁽¹⁴⁾	19	21	88
511	Miller, John F.	1905 Atlantic St., Las Vegas, Nevada 89104	1959	121	121	121
811	Stewart, Helen J.	2375 E. Viking, Las Vegas, Nevada 89109	1972	112	115	114
841	Summit	6171 Charleston Blvd., Bldg #17, Las Vegas, Nevada 89158	-	14	14	14
812/826	Variety	2601 Sunrise Ave., Las Vegas, Nevada 89101	1952	146	141	252
Total projected enrollment special schools				690	655	868

(14) Replaced with a new site and building in 2006.

School Location and Enrollment Information - Continued

Fiscal Year 2010-11

Cost Center Group	Alternative Schools	Address	Year Opened	2008-09 Actual Enrollment	2009-10 Actual Enrollment	2010-11 Projected Enrollment
879	Academy for Individualized Study	4601 W. Bonanza, Las Vegas, Nevada 89107	-	465	491	491
617	Adult Education	2701 E. St Louis Ave., Las Vegas, Nevada 89104	-	-	-	-
220	Biltmore Continuation High School	801 Veteran's Memorial Dr., Las Vegas, Nevada 89101	1942	175	220	220
877	Burk Horizon/Southwest Sunset High School	4560 W. Harmon, Las Vegas, Nevada 89103	2003	240	357	344
836	Child Haven	601 N Pecos, Las Vegas, Nevada 89101	-	9	-	-
837	Clark County Detention Center	601 N Pecos, Las Vegas, Nevada 89101	-	56	44	44
440	Cowan Behavioral Jr/Sr High School	5300 E. Russell Rd., Las Vegas, Nevada 89122	1999	43	47	47
888	Cowan Sunset Southeast High School	5300 E. Russell Rd., Las Vegas, Nevada 89122	1965	101	116	116
863	Desert Rose Adult High School	444 W. Brooks Ave., North Las Vegas, Nevada 89030	1981	29	-	-
878	Global Community High School @Morris Hall	3801 E. Washington Ave., Las Vegas, Nevada 89110	1993	179	159	146
839	High Desert Correctional Center	22010 Cold Creek Rd., Indian Springs, Nevada	-	-	-	-
615	High Desert State Prison Adult High School	22010 Cold Creek Rd., Indian Springs, Nevada	-	-	-	-
838	Indian Springs Boot Camp Adult High School	PO Box 208, Indian Springs, Nevada 89070	-	-	-	-
838	Indian Springs Conservation Camp Adult High School	PO Box 208, Indian Springs, Nevada 89070	-	-	-	-
832	Jean Conservation Camp High School	4370 Smiley Rd., North Las Vegas, Nevada 89115	-	-	-	-
773	Jeffrey Behavior Jr/Sr High School	602 W. Brooks Ave., North Las Vegas, Nevada 89030	1999	61	77	77
844	Juvenile Detention Center	601 N. Pecos, Las Vegas, Nevada 89101	-	128	117	162
832	McClure Women's Correctional Center	4370 Smiley Rd., North Las Vegas, Nevada 89115	-	-	-	-
437	Morris Behavior Jr/Sr High School	3801 E. Washington Ave., Las Vegas, Nevada 89110	1993	43	61	61
815	Morris Sunset East High School	3801 E. Washington Ave., Las Vegas, Nevada 89110	1993	125	103	103
439	Peterson Behavior Jr/Sr High School	10250 W. Centennial Pkwy., Las Vegas, Nevada 89149	2000	57	64	64
792	South Continuation Jr/Sr High School	5970 Mountain Vista, Las Vegas, Nevada 89120	-	116	101	101
838	Southern Desert Correctional Center Adult High School	PO Box 208, Indian Springs, Nevada 89070	-	-	-	-
720	Southwest Behavior Jr/Sr High School	6480 Fairbanks Rd., Las Vegas, Nevada 89103	-	38	69	69
846	Spring Mountain Jr/Sr High School	SR 89038 Box 252, Las Vegas, Nevada 89115	-	94	101	101
744	Summit View Jr/Sr High School	5730 Range Road, Las Vegas, Nevada 89115	2004	63	45	-
603	Virtual High School	3050 E. Flamingo, Las Vegas, Nevada 89132	2009	142	140	143
880	Washington Continuation Jr High School	1901 N. White St., North Las Vegas, Nevada 89030	1932	44	56	56
Total projected enrollment alternative schools/programs				2,208	2,368	2,345
Total district enrollment				311,221	309,442	309,126

2010-11 School Calendar

Holidays And Staff Development Days

September 6, 2010 (Monday)	Labor Day - No School
October 8, 2010 (Friday)	Staff Development Day - No School
October 29, 2010 (Friday)	Nevada Day Observed - No School
November 1-2, 2010 (Monday and Tuesday)	Staff Development Days - No School
November 11-12, 2010 (Thursday and Friday)	Veterans Day - No School
November 25-26, 2010 (Thursday and Friday)	Thanksgiving Break - No School
December 17, 2010 (Friday) end of day	Winter Break (Dec. 20 - 31)
January 17, 2011 (Monday)	Martin Luther King, Jr.'s Birthday Observed - No School
February 21, 2011 (Monday)	Presidents' Day Observed - No School
February 28, 2011 (Monday)	Staff Development Day - No School
April 15, 2011 (Friday) end of day	Spring Break (April 18 - 22)
May 30, 2011 (Monday)	Memorial Day - No School
July 4, 2011 (Monday)	Independence Day – No School

Total Number of Legal Holidays 8

Total Number of Local Recess Days..... 21

(Local Recess Days other than legal holidays are Spring Break (5), Veterans Day Friday (1), Thanksgiving Friday (1), Winter Break (10), and Staff Development Days (4))

Quarterly Schedule	End of 1st Period		End of 2nd Period		End of 3rd Period		End of 4th Period		Total Days Taught for the Year
	Date	Days Taught	Date	Days Taught	Date	Days Taught	Date	Days Taught	
9 Month	10/28/2010	43	1/21/2011	45	3/25/2011	44	6/09/2011	48	180

Report Card Period

Length Of Student Day¹

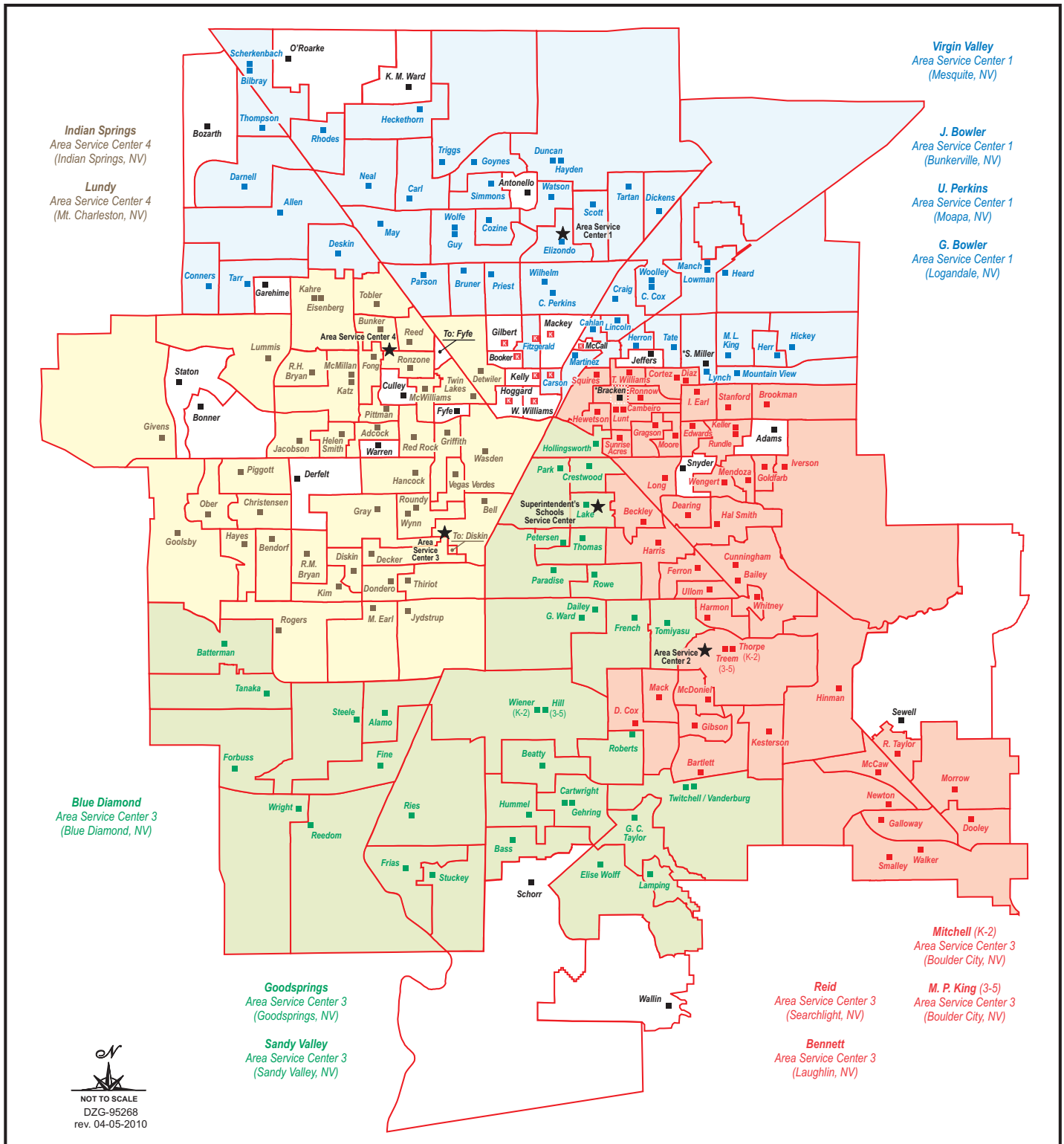
Kindergarten	150 Minutes
Full Day Kindergarten	300 Minutes
Grades 1 - 12	341 Minutes

¹Length of student day refers to actual instructional activity, exclusive of lunch period and recess time, but including passing time.

Clark County School District

2010-2011 Elementary School Attendance Boundaries

(Grades K-5)



School / Programs

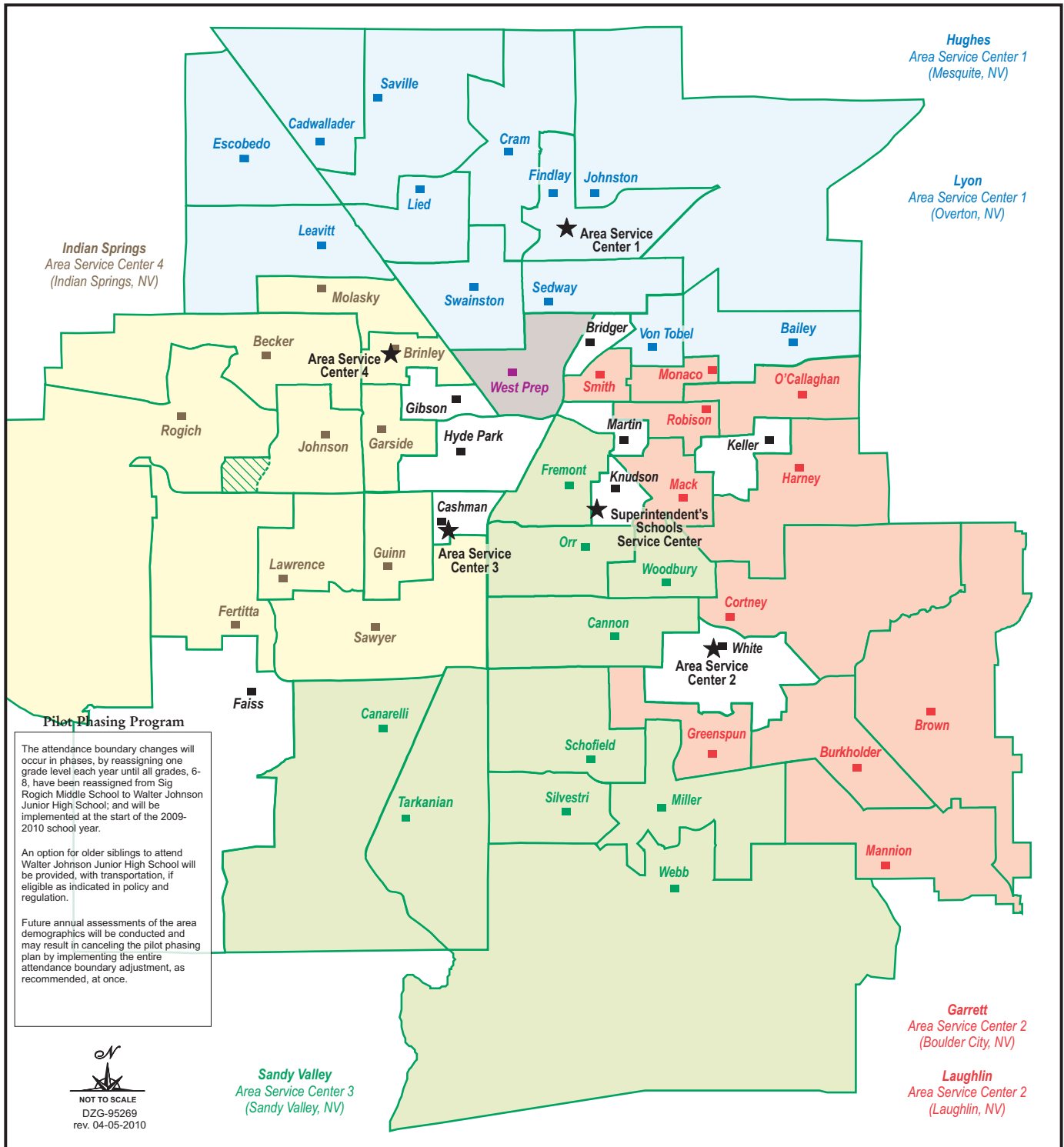
- Elementary School - ASC 1
- Elementary School - ASC 2
- Elementary School - ASC 3
- Elementary School - ASC 4
- Superintendent's Schools (*Choice / Select)
- Bracken K Only Zone
- Prime 6 School - Zoned for K Only

Elementary School Area Service Center (ASC) Boundaries

- ASC-1
- ASC-2
- ASC-3
- ASC-4
- Superintendent's Schools

Clark County School District

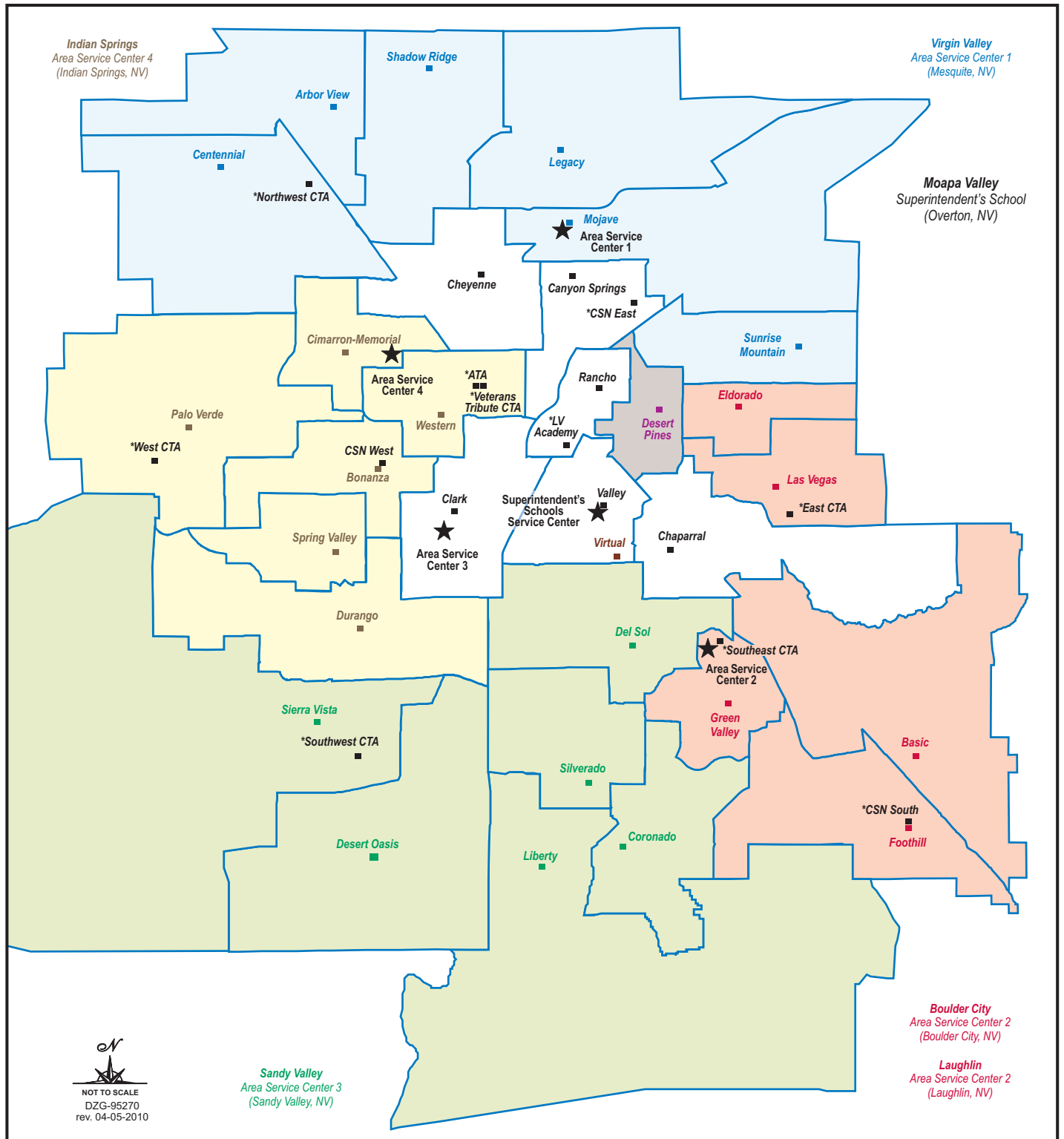
2010-2011 Middle / Jr. High School Attendance Boundaries (Grades 6-8)



Clark County School District

2010-2011 High School Attendance Boundaries

(Grades 9-12)



School / Programs

- High School - ASC 1
- High School - ASC 2
- High School - ASC 3
- High School - ASC 4

- Superintendent's Schools
(*Choice / Select)
- ESD Schools
- Virtual High School

High School Area Service Center (ASC) Boundaries

- | | |
|---------|----------------------------|
| ■ ASC-1 | ■ ASC-4 |
| ■ ASC-2 | ■ Superintendent's Schools |
| ■ ASC-3 | ■ ESD |



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Appendix

5% Salary Bonus for Nationally Certified and Licensed Speech Pathologists

The purpose of this funding is to provide a five percent salary increase for licensed speech pathologists employed that hold national certification.

5% Salary Bonus for Nationally Certified School Counselors and School Psychologists

The purpose of this funding is to provide school counselors and school psychologists a five percent salary increase if they hold national certification as identified by the Commission on Professional Standards.

5% Salary Increase for Nationally Certified School Library Media Specialists

The purpose of this funding is to provide School Library Media Specialists a five percent salary increase if they hold national certification and licensure as identified by Senate Bill 166, Section 2.

Advanced Placement Program (AP) - Test Fee Payment Program

This program will fund a portion of the test fees for qualifying low-income students taking the International Baccalaureate exams.

American Recovery and Reinvestment Act (ARRA) - Individuals with Disabilities Education Act (IDEA) Part B

The overall goal of IDEA funds under ARRA is to provide an unprecedented opportunity for local education agencies to implement innovative strategies to improve outcomes for infants, toddlers, children, and youth with disabilities while stimulating the economy.

The IDEA funds provided through ARRA are subject to the same spending restrictions and regulatory guidelines as other IDEA funds. As such, the purpose of this project is to ensure that all children with disabilities have available to them a free appropriate public education that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment, and independent living.

American Recovery and Reinvestment Act (ARRA) - Pathway Project

The Pathway to Nevada's Future Technology Project evolved from the Nevada Technology Plan during 2009 and out of statewide concern about student engagement and achievement. Funds will be used to develop and implement a technology professional development program that will help Nevada teachers address the needs of 21st century students through the framework of the revised Nevada Technology Standards, which align with the National Educational Technology Standards for Students (NETS-S). The professional development modules from the Pathway project will be available for teacher and administrator training after the end of the project. The Pathway project will provide participating classrooms with technology, in packages that could be used for future budgeting, planning, and technology integration. In addition, this project will provide employment for personnel and extra-duty pay for participating trainers and participants. The overall goal of the Pathway to Nevada's Future Technology Project is to increase technology integration in Nevada classrooms, providing students with 21st century learning experiences. The following objectives will be measured to ensure the success of the project:

1. Change teacher behavior through online, collaborative professional development about technology integration
2. Determine packages of effective classroom technology resources and professional development for planning and budgeting purposes

Career and Technical Education (CTE)-Allocation - Agriculture, Business and Marketing, Family and Consumer Science, Health Science and Public Safety, Information Technology, and Trades and Industry

The 2009 Legislature authorized funding through the Governor's budget for career and technical education programs. Funds are allocated to the school districts through an allocation process which is based on a per student count from the previous year, or through a competitive process, where \$250,000 for each program area is available through a competitive grant application. Funding is to be used for the expansion and improvement of programs in six program areas: agriculture, business and marketing, family and consumer science, health science and public safety, information technology, and trades and industry. Enhancement and improvement of programs are to be in accordance with the Nevada Program Quality Criteria which is the Nevada Career and Technical Education Program Evaluation Instrument.

Career and Technical Education (CTE) - Competitive

The 2009 Legislature authorized funding through the Governor's budget for career and technical education programs. Funds are allocated to the school districts through an allocation process which is based on a per student count from the previous year, or through a competitive process, where \$250,000 for each program area is available through a competitive grant application. Funding is to be used for the expansion and improvement of programs in six program areas: agriculture, business and marketing, family and consumer science, health science and public safety, information technology, and trades and industry. Enhancement and improvement of programs are to be in accordance with the Nevada Program Quality Criteria which is the Nevada Career and Technical Education Program Evaluation Instrument.

Career and Technical Education (CTE) Allocation - Schools

The 2009 Legislature authorized funding through the Governor's budget for career and technical education programs. Funds are allocated to the school districts through an allocation process which is based on a per student count from the previous year, or through a competitive process, where \$250,000 for each program area is available through a competitive grant application. Funding is to be used for the expansion and improvement of programs in six program areas: agriculture, business and marketing, family and consumer science, health science and public safety, information technology, and trades and industry. Enhancement and improvement of programs are to be in accordance with the Nevada Program Quality Criteria which is the Nevada Career and Technical Education Program Evaluation Instrument.

Carl D. Perkins Career and Technical Education - Base Grant

The Carl D. Perkins Career and Technical Education Act of 2006 funds career and technical education programs that are of sufficient size, scope, and quality to be effective. The district uses these funds to improve the agriculture, food and natural resources, architecture and construction, arts, a/v technology and communications, business management and administration, finance, health science, hospitality and tourism, human services, information technology, law, public safety and security, transportation, distribution and logistics programs in high schools. Funds are used to support curriculum enhancement, professional development, work-based learning, and program improvement.

Carol M. White Physical Education Program

The district will implement the federally-funded Carol M. White Physical Education Program administered by the United States Department of Education's Office of Safe and Drug-Free Schools. The three year project, entitled "Be Fit, Get Healthy" is an initiative that will provide 14 middle and elementary schools with the necessary support to implement physical education programs that are focused on health and wellness; provide nutritional education; conduct a strong family and community involvement component; incorporate non-traditional physical education activities; involve fitness assessment; and teach students to set personal health and fitness goals. The intent is to encourage students to adopt regular and enduring physical activity practices and healthy eating habits and be able to meet the five established Nevada State Physical Education Content Standards. The project will provide extensive professional development for teachers, physical fitness activities outside of the school day for students, research-based nutrition and physical education curricula, family fitness nights, and necessary PE equipment, materials, and supplies. The district has partnered with Vegas Public Broadcasting System, Partners for a Healthy Nevada, and the Southern Nevada Health District on this project and these entities will serve on a "Be Fit, Get Healthy" Steering Committee along with other stakeholders including students, parents, teachers, project facilitators, support staff, site administrators, district administrators, university faculty, and additional business/community members. Diverse membership will be highly encouraged. The committee will engage in an ongoing, continuous cycle of planning, implementation, monitoring, evaluation, and reflection in order to ensure a highly successful outcome to this project.

The overarching goal for this project is to increase the percentage of secondary students served by the grant who engage in 225 minutes of moderate to vigorous physical activity per week; and to increase the percentage of elementary students served by the grant who engage in 150 minutes of moderate to vigorous physical activity per week. The second goal is that physical education teachers will have the necessary equipment and professional development needed to teach using a standards-based approach. Goal three is that students served by the grant will improve their individual nutritional knowledge and nutritional habits.

Clark County High School Summer Youth Program - (SNWIB) Southern Nevada Workforce Investment Board - (ARRA) American Recovery and Reinvestment Act

The Curriculum and Professional Development Division will implement a special summer school program for eligible district high school students who are credit deficient.

Clark County Mentoring & Retention Facilitator

The district faces tremendous challenges in recruiting and retaining sufficient special education teachers to provide services for students with disabilities. Research helps in understanding that if those teachers who are hired for special education positions can be retained, many of the challenges faced in recruiting sufficient numbers of teachers would be resolved. The research is also very clear that assigning mentors to first, second, and third year teachers is one of the most influential factors in determining whether a teacher will remain in his or her teaching position. New special education teachers need high quality induction on district procedures, as well as on-going mentoring in planning, instruction and assessment strategies. These experiences will empower teachers to successfully assume professional responsibilities. In order to accomplish the district's goal to retain more special education teachers, this subgrant will provide funds to hire a mentor trainer to provide training and guidance to site level mentors who in turn will support new special education teachers.

Clean School Bus USA

This project will focus on reducing idling and idle emissions through training for bus drivers newly employed with the district. The district will also retrofit 97 school bus diesel engines to reduce particulate matter, carbon monoxide, and hydrocarbons. To accomplish this, the district will utilize a combination of diesel oxidation catalysts and crankcase filters. Retrofit equipment that is included on the Environmental Protection Agency's (EPA's) Verified Retrofit Technology list or verified by EPA to provide a combined minimum emissions reduction of 30% are being used in this project.

Communities In Schools (CIS) - Summer Work for Youth Collaborative

Funding will provide space at the identified schools and summer school sites to be used for training and outreach activities provided by Manpower and University of Nevada Las Vegas (UNLV). Teachers will be hired to assist with training activities and to be school liaisons.

Counselor Connect - Fund for the Improvement of Education (FIE)

The program goals will focus on students at selected school sites who have disconnected from the educational system by dropping out, displaying excessive absenteeism, or failing classes leading to credit deficiencies. The funds for this grant will be used to decrease student truancy and credit deficiency, and increase academic achievement, thus increasing graduation rates at the targeted high schools. Three full-time counselors will provide specialized counseling services for student populations at nine high-risk high schools. Each counselor will be assigned three high schools to provide individual and group counseling related to academic achievement. The emphasis will be on ninth and tenth grade students who are currently at risk for educational failure. The program staff will contact students who are reported as not returning to school. The project counselors will assess why students have not returned to school and will attempt to work with these students on strategies regarding how to obtain credits and overcome barriers to school attendance and academic success. The Guidance and Counseling Department will also create and implement a district-wide Student Credit Deficiency Plan to increase the probability of all students graduating from high school.

Desert Rose Works Las Vegas - Southern Nevada Workforce Investment Board (SNWIB) - American Recovery and Reinvestment Act (ARRA)

Youth, ages 17-24, who are attending, or will be recruited to attend Desert Rose High School, will be served through an all-inclusive environment for success to include job readiness, paid employment, life skills, leadership and community service opportunities, academic and career classes, supportive teachers and counselors, role models from the community, uniforms and tools, lunch, bus passes, and connections to other needed services. The services and activities will include assessment of student needs and barriers, academic classes for credit retrieval and proficiency test preparation, life strategies teamwork, workplace etiquette, goal setting, dressing for success, communication and ethics, community service and involvement, hands-on job training with pay, and bridges between the summer work program and jobs in the real world.

Early Childhood Education Comprehensive Plan

The goal of the Early Childhood Education Comprehensive Plan (ECECP) is to provide quality, developmentally appropriate educational opportunities for pre-kindergarten aged children who are educationally at risk or who have been identified as special needs students. Program classes are operated at various elementary school locations throughout Clark County. Additional sites are operated through partnerships with Head Start of Las Vegas. All program sites offer extensive parent education programs. ECECP teachers will also benefit from the program by participating in workshops and trainings specifically focused on pre-kindergarten classrooms, at risk children, and children with special needs. A longitudinal study tracks students who have participated in this program in order to document on-going literacy development into the students' kindergarten year.

Early Reading First

The goal of Early Reading First is to improve the school readiness of young children, especially those from low-income families, by providing support for existing early childhood education programs serving preschool children so they may become Preschool Centers of Educational Excellence (PACE). PACE promotes language and literacy at four school sites that currently hold Title I funded preschool programs for three- and four-year old children: Kermit Booker, Kit Carson, Matt Kelly, and Wendell Williams Elementary Schools.

Education Executive Leadership - Earmark

The Education Executive Leadership Program will provide School Empowerment Teams with professional development activities designed to strengthen their skills around the five autonomies afforded to Empowerment Schools: governance, budget, staffing, instruction, and time. Teams will participate in a two-day seminar prior to the beginning of the 2008-09 and 2009-10 school years. Speakers will offer sessions that include follow-up with the School Empowerment Teams 3-4 times during the school year through job shadowing and school visitations facilitated by the project manager. The key goals of the Education Executive Leadership Program are:

Goal 1: The district will coordinate professional development regarding the five autonomies available to Empowerment Schools in meeting accountability measures.

Goal 2: The unique curriculum for each of the Empowerment Schools will be aligned with the systemic reform initiatives recommended by the U.S. Department of Education and the Nevada State Department of Education so that, by the end of the project period, all project schools will be classified as "Meets Standards" or "Exceeds Standards" by the Nevada State Department of Education and "Proficient" or "Advanced" under No Child Left Behind (NCLB).

Enhancing Education Through Technology (EETT) - Competitive - No Child Left Behind (NCLB)

The goal of this project is to increase the use of formative assessment with classroom response systems and practice tests for students; expand online coursework for teachers piloted during 2008-09; and align content area curriculum documents with the revised technology standards, including suggestions for integration. In this project, 60 teachers will receive classroom response systems and training on formative assessment, while all 8th-12th grade students will have access to podcasts and online practice tests. Some of this training will take place online as the online coursework for teachers is expanded. A task force of teachers and educational computing strategists (ECSs) will document engaging classroom activities for core content areas that integrate the revised technology standards into curriculum documents for Nevada teachers.

Excellence Through Art Curriculum - Nevada Arts Council (NAC)

In the Excellence Through Art Curriculum project, the district will train K-12 art specialists in curriculum design using a Teachers-Teaching-Teachers Model. Four teacher leaders will receive intensive training in July from Marilyn Stewart, acclaimed educator and author of "Rethinking Curriculum in Art". In August, she will instruct twenty-four curriculum writers, review curriculum drafts, and teach curriculum implementation to the 390 art specialists who teach 180,000 art students.

Family Leadership Initiative (FLI)

This grant, in collaboration with the Family Leadership Institute, will coordinate, implement, monitor and evaluate the progress of the program in eight schools reaching no less than 180 families. The program is a parental involvement leadership program to increase parental involvement and increase academic achievement consisting of ten modules including: becoming a leader in the home; understanding past, present, and future educational experiences; understanding diversity while living in two cultures; raising awareness on math, reading, and writing skills to succeed academically; understanding the educational crisis and preparing students to enter higher education; accessing the college campus; building relationships with school personnel and understanding school improvement plans; resolving conflict in the home and accessing family resources in the community; developing a family action plan to ensure success in the home, school and community; and celebrating academic success and contributing back to society. Six teachers, counselors or parent coordinators will be certified as facilitators to administer the program. Parent participants will be provided with transportation, childcare and meals to ensure maximum participation. A mixed method program evaluation will ensue to gauge changes in student efficacy, student achievement, and perceptions of parenting techniques by implementing a time-series design with multiple data collection points (pre and post-treatment).

Full-Day Kindergarten

Assembly Bill 627 provides funding for the continuation and expansion of the Full-Day Kindergarten Program, with the expectation that schools in which at least 55% of the pupils are eligible for free and reduced-price lunch will have the opportunity to provide full-day kindergarten for their eligible students. Grant funds authorized through this bill have been awarded to fund programs in 353 classrooms.

Gang Resistance Education and Training (GREAT)

The Gang Resistance Education and Training (GREAT) Program will be implemented at the Charles I. West Preparatory Academy. A core middle school component, a 6-week elementary curriculum; a 6-session family component; and a summer component will be addressed. Components will be implemented in West Prep's grades 4, 5, and 6. This program is intended to decrease gang affiliation by program participants thereby increasing student safety on and off the school campus. With an increase in student safety, student achievement is expected to improve.

GEAR UP

The vision of the GEAR UP program is to change the culture of schools located in economically disadvantaged communities so that students are prepared academically and have the resources to attend and succeed in college. Students from the original nine middle schools who were selected to participate in the GEAR UP Program in fiscal 2007 based upon academic need, Cannon, Cortney, Findlay, Fremont, Keller, Knudson, O'Callagha, Robison, and Woodbury Middle Schools will matriculate to the following high schools: Basic, Chaparral, Del Sol, Desert Pines, Eldorado, Las Vegas, Legacy, Mojave, Sunrise Mountain, and Valley High Schools and will continue to be served. Members of the cohort also attend schools of choice and magnet programs.

The GEAR UP program aims to raise expectations of teachers, administrators, and parents while increasing academic proficiency of students. Students will be provided with academic support to increase proficiency in the areas of math, English, language arts, and science. Students in the 10th grade cohort at the schools served will be offered the following services: counseling and advising that includes an Individual Learning Plan (ILP); exploration of career interest; access to tutoring in math, language arts, and science; mentoring provided by high school or college students; access to college preparatory courses through rigorous preparation in math and language arts; and community and parent night events that focus on academic achievement, post-secondary opportunities, financial aid, and college campus visits.

Gifted and Talented Education (GATE) Discretionary Units

Problem solving and critical thinking are two abilities widely considered important outcomes of education. The Gifted and Talented Education (GATE) program continues to emphasize critical thinking and problem solving by implementing a curriculum that focuses on integrating technology through two different instructional units. For several years, the district has used portable planetariums to provide innovative educational technology and hands-on activities for students. More recently, the GATE program began supporting the use of robotics curriculum to provide an environment that fosters critical thinking and problem solving skills which align with recent areas of emphasis from the United States Department of Education on the promotion of science, technology, engineering, and mathematics. Both units are designed to empower students to expand their knowledge of science through the use of research, problem-based learning, critical thinking, and questioning.

Individuals with Disabilities Education Act (IDEA) - District Improvement Grant

This grant is inclusive of two separate initiatives entitled Project GO Dropout Prevention and the Response to Instruction/Instructional Consultation Pilot Project. The Project will focus on professional development designed to increase educational outcomes and graduation rates of students with disabilities through implementation of positive behavioral supports and school improvement efforts targeting the needs of students at risk for dropping out. Two project facilitator positions will make it possible to coordinate efforts across the district to track and support at-risk students and conduct on-going site visits and consultations to ensure program fidelity. These project facilitators will support students with disabilities who are referred for expulsion or placement in a behavior school. They will further work in coordination with the Student Support Services Division, the Education Services Division, school personnel, and parents and community to plan and execute appropriate staff development and intervention planning.

Through the Response to Instruction (RTI)/ Instructional Consultation (IC) Pilot Project, staff members at Cambeiro, Herron, and Keller Elementary Schools will continue to be trained to serve as the IC Facilitators at their sites. These site-based IC Facilitators will work closely with the RTI/IC Project Facilitator and the Nevada Department of Education to develop and implement a RTI system for assessing and meeting the academic and behavioral needs of individual students. Additionally, the RTI/IC Project Facilitator will work closely with 62 schools throughout the district to coordinate a larger RTI pilot utilizing AIMSweb software to benchmark the progress of students at participating schools.

Inside American History Program - Teaching American History (TAH)

The overall goal of the Inside American History Program is to raise student achievement by improving teacher knowledge, understanding, and appreciation of American history. This program will serve up to 900 elementary school teachers serving grades 3 through 5.

Johnson/O'Malley Grant

All Johnson O'Malley (JOM) students must be members of an American Indian Tribe or Alaska Native, and be at least 1/4 blood of a descendent of a member of an American Tribe who is eligible for special programs and services provided by the United States.

This program will reinforce students' cultural heritage through speakers, demonstrations, presentations, track JOM students for attendance and academic achievement, provide additional resources through school supplies and backpacks, provide a consultant to address students and parents at the December 2009 Cultural Conference, and provide support for summer school.

Local Plan - Individuals with Disabilities Education Act (IDEA)

Funding is provided through the Individuals with Disabilities Education Act, Part B, Public Law 101-476, to assist school districts in the initiation, expansion, and improvement of programs for the education of children with disabilities. Children who deviate educationally, physically, mentally, emotionally, and/or socially from "normal" are provided programs and services to afford them an opportunity to develop their potential. In accordance with federal regulations pertaining to the education of children with disabilities, populations of unserved and underserved children are identified.

Math Science Partnership (MSP) - Project Venture Into Science Inquiry Organized around Nevada Standards (VISIONS)

Project VISIONS (Venture Into Scientific Inquiry Organized around Nevada Standards) is a professional development project that will increase science and mathematics achievement for elementary students in the district. Partners included in the project are the district and the University of Nevada, Las Vegas (UNLV) Center for Mathematics and Science Education.

Research-based professional development will increase teacher content knowledge and instill inquiry-based pedagogical practices that aid science and mathematics instruction through reflective processes. In addition, collaboration between elementary teachers and high school science teachers will be established to deliver a consistent and articulate curriculum aligned to state standards. VISIONS will develop high school and elementary school teams that will provide on-going professional development in science content knowledge and Full Option Science System (FOSS) district-wide.

The mission of VISIONS is to improve science/mathematical content knowledge of elementary school teachers and increase the effectiveness of classroom instruction, thus resulting in increased student achievement in science and mathematics. Project VISIONS will target schools that are in need of improvement as specified by No Child Left Behind (NCLB) legislation and have a high percentage of teachers who do not have highly qualified status.

Nevada (NV) Library Books Purchase

The purpose of the Nevada State Library Books Purchasing Program grant is to purchase library books for all district school libraries and build available resources for all students.

Nevada Collaborative Teaching Improvement Program (NeCoTIP) - Communication and Problem Solving Using Lesson Study II (CAPSULES II) - Lunt Elementary School

Communication and Problem Solving Using Lesson Study (CAPSULESII) is a collaborative effort of faculty in both the College of Education and College of Sciences at the University of Las Vegas, Nevada (UNLV) and the faculty and administration of Robert Lunt Elementary School. The primary focus will be on a) developing teachers' content and pedagogical knowledge of and through the problem solving and communication strands in the Nevada Mathematics Standards; b) enhancing teachers' understanding of how students learn and communicate in mathematics; and c) increasing students' problem-solving and communication skills, resulting in increased achievement, especially on problems requiring constructed responses. The project incorporates the components of lesson study, after-school meetings, online discussions, and summer institutes. Lesson study is designed to expand teachers' knowledge of content and pedagogy through participation in an adaptation of professional development process described by Stigler and Heibert (1999) as a potential explanation for achievement differences between American and Japanese students. After-school study groups and online discussions will provide teachers opportunities to debrief and expand on lesson study, mathematical content, and pedagogy. A summer institute will extend teachers' content knowledge via a problem solving approach and will provide teachers with time to collaboratively design lessons and prepare for implementation of lesson studies during the year. Classroom teachers, school content specialists, and UNLV personnel will be involved in all of the component.

Nevada Collaborative Teaching Improvement Program (NeCoTIP) - Dr. Giorgis

The focus of the project Creating Mathematical and Literate Communities is to design, implement and evaluate site-based professional development for K-5 teachers in the areas of mathematics and literacy. This project will provide opportunities for teachers at Paradise and Petersen Elementary Schools Professional Development Schools (PDSs) to build their knowledge and understanding of content and pedagogy based on the Nevada State Standards in Mathematics and English Language Arts. These two professional development schools serve subpopulations of economically disadvantaged students and students with limited English proficiency.

Thirty-five teachers at Paradise and Petersen's PDSs will engage in study groups, online threaded discussions, technology integration, and on-site mentoring. Participants will read and respond to research-based professional books and articles, analyze student work samples, create instructional plans, and develop authentic assessment strategies. Teacher leaders, project facilitators, and University of Nevada, Las Vegas (UNLV) professors will participate in these grant implementation activities. Creating mathematical and literate communities of teachers, administrators, teacher educators, and content specialists will significantly impact classroom instructional practices and student learning.

Nevada Collaborative Teaching Improvement Program (NeCoTIP) - Integrating Science, Language Arts & Math Education at Elementary Level

The district will provide sites for meetings and training sessions, track hours and distribute payments, monitor the budget, as well as maintain communication and support for all grant participants. In addition, the Curriculum and Professional Development Division will plan professional development for the 2009-10 school year in support of district initiatives and the NeCoTIP Grant. The focus for the professional development will include science integration with reading, writing, math, and will also enhance the views of science as inquiry.

Nevada Collaborative Teaching Improvement Program (NeCoTIP) - Intensive Content Area Literacy Professional Development

An invitation to continue to work in partnership with UNLV was presented on a project entitled "Intensive Content Area Literacy Professional Development Through Teacher Learning Communities in Three Middle Schools." Teacher leaders (two per school site) at Mack, Cannon, and Orr Middle Schools will be working with a professional development community model organized by three university instructors. They will, in turn, work with interested teachers at their school sites to infuse content area literacy practices and strategies with a potential target group of thirty-two teachers.

Nevada Commission on Educational Technology (NCET) - State Educational Technology Implementation Funds-Consortium

The district will purchase hardware, software, and technical services including Novell Netware Licenses, internet filtering hardware, software, and maintenance. This will increase the capacity for students and teachers to access additional curricular and instructional content.

The Fluency and Automaticity through Systematic Teaching with Technology (FASTT) Math Program will be purchased for schools, as well as up-to-date workstations and servers at the schools where they are needed. FASTT math implementation is in accordance with the high quality content material, professional development, and infrastructure category requirements of the funding. Professional development included with the purchase of the Program helps teachers determine high expectations for ALL students and provides the resources for those needing improvement. FASTT math activities engage students.

Vegas Public Broadcasting Service (PBS) provides online TeacherLine courses, including graduate-level courses, many of which have been tailored to the specific needs of teachers. This allows for flexibility and collaboration among participants. TeacherLine courses focus on 21st century skills for students and provide no-cost opportunities for teachers needing to earn Highly Qualified Teacher (HQT) status.

Nevada Driver Education Curriculum & Certification Project

The Nevada Driver Education Curriculum & Certification Project will reduce serious deaths and injuries by motor vehicle crashes, especially for teen drivers, through the implementation of a program to improve driver education programs in Clark County and in Nevada. An advisory committee will be formed to collaborate and work with consultants to develop and implement a standardized Nevada Driver Education Curriculum and engage in curriculum mapping. This project will provide professional development for driver education teachers. Additionally, the project will assist with the development of a three-credit university class leading to driver education teacher certification. This course will initially be delivered via traditional face-to-face instruction, but will also be delivered in an online format in the final year of the proposed project. Various instructional resources for teachers to use with their students will be provided to all high schools.

Newcomer Academy - Del Sol High School

The mission of the Newcomer Academy at Del Sol High School is to create an environment enriched with academics that will increase student achievement and enhance the lives of the families in the community. The Academy is a small learning community designed for students with Limited English Proficiency (LEP). This school-within-a-school serves Del Sol's ethnically diverse student body. The Fund for the Improvement of Education (FIE) grant will be used to expand educational opportunities for the English Language Learners (ELL) at Del Sol. One additional teacher and two bilingual (Spanish) instructional assistants will be hired to support non-English speakers in the Newcomer Academy. Teachers and assistants use the High Quality Sheltered Instruction (HQSI) model to assist students with language acquisition and academic attainment. The FIE funds will assist the Newcomer Academy at Del Sol in providing new arrivals to the United States with intensive English instruction in an environment that parallels the general education instructional curriculum so students can increase English acquisition concurrently with grade level content in the areas of math, language arts, science, social studies, technology, and physical education.

Peer Mediation & Conflict Resolution Program

Funding for the Peer Mediation & Conflict Resolution Program supports individual schools for training and for the establishment or expansion of peer mediation and conflict resolution programs. The five individual schools funded for this two year program include: Bailey Middle School, Jeffers, Dondero, Hayden, and Cambeiro Elementaries.

Perkins Corrections

Funding in the amount of \$42,794 was approved through the U.S. Department of Education and the Carl D. Perkins Career and Technical Education Improvement Act of 2006 through the Nevada Department of Education for the purpose of implementing a career and technical education program at the Spring Mountain Youth Camp. The funding will be used to implement an entrepreneurial venture incorporating all elements of a small school-based enterprise to provide an educational opportunity for the incarcerated youth at the Spring Mountain Youth Camp which is aligned with the requirements of the Carl D. Perkins Career and Technical Education Improvement Act of 2006.

Project Mathematics Integrated with Science using Technology (Project MIST)

The goal of this Mathematics and Science Partnership – Project Mathematics Integrated with Science using Technology (Project MIST) is to produce a leadership group of highly qualified mathematics and science teachers, grades five through eight, who are poised to address issues related to student achievement. Project MIST incorporates mathematics and science content, distance education, teacher-led professional learning communities, and ongoing professional development based on teacher needs and student achievement. Using the model developed for Project Promoting Academic Success in Students (Project PASS), a comprehensive and integrated approach emphasizing education and sustained professional development for teams of mathematics and science teachers will be applied with four annual activities: a) a two-week summer institute focusing on mathematics and science content knowledge; b) online graduate coursework; c) professional learning communities; and d) site-based action research.

Readiness and Emergency Management for Schools (REMS) Program

This program aims to strengthen the readiness and emergency management preparedness programs. The primary mission of this program is to ensure student safety by developing stronger school-based crisis plans; developing new and/or improved district prevention/mitigation, preparedness, and recovery plans; provide more training and practice opportunities for school staff; and improve communication with parents and students regarding emergency preparation and response.

Reading First

The key goals of the Reading First plan are to: 1) improve reading skills of students in grades K-3; 2) design appropriate and comprehensive professional development programs for target schools; 3) provide teachers with training, classroom materials and support to realize effectiveness in literacy programs; 4) monitor and reinforce good professional practices to achieve literacy goals; and 5) communicate Reading First experiences to K-3 teachers throughout the district. The following elementary schools currently participate in the district's Reading First program: Hinman, Vegas Verde, and Edwards Elementaries.

Refugee School Impact Aid

Funded through the Office of Refugee Resettlement, this program assists refugee students in the transition to American culture. The Ethiopian Community Development Council and Catholic Charities of Southern Nevada partner in the provision of services for refugee students through in-school and after-school programs. Grant funding will support refugee students through the provision of after-school tutoring, needed school supplies, translation of school forms, interpreters for registration and parent conferences, and field trips to cultural and educational places of interest in the community. Del Sol High, Orr Middle, Valley High, and Thomas Elementary Schools are the targeted sites for school-based programs as they have the highest populations of refugee students to be served.

Safe Routes To School (SRTS)

This project will develop and implement programs that examine conditions around schools and conduct projects and activities that improve safety and reduce traffic and air pollution in the vicinity of schools. The goal of this pilot initiative is to increase the numbers of and enhance the safety of students who walk or bicycle to project schools. Twenty-three elementary and six middle schools are included in the project and were identified utilizing the following identifiers as primary factors for the need to implement a Safe Routes to Schools Program: 1) schools that have a high population of students who currently walk or bicycle to school and/or 2) schools that have a high degree of traffic congestion at or around the school facility during drop-off and pick-up times.

Safe Routes To School (SRTS) Coordinator

Safe Routes to School funds are to be used to support the development and implementation of programs that examine conditions around schools and conduct projects and activities that improve safety and reduce traffic and air pollution in the vicinity of schools. The goal of this proposal is to fund a safety coordinator to oversee and ensure implementation of all Safe Routes to School initiatives.

Safety Lockup Program - Federal Justice Assistance Program (JAG)

This grant will provide bicycle helmets and locks for students and provide safety programs to educate children on traffic and school safety.

Salary Incentives for Licensed Personnel

Funding was authorized by Assembly Bill 1 of the 2007 Special Session of the Legislature to be used for eligible school districts within Nevada to apply for the funds to establish a program of incentive pay for licensed teachers, school psychologists, school librarians, school counselors, and administrators employed at the school level to attract and retain those employees. Additionally, the incentive program must be negotiated pursuant to Chapter 288 of NRS and must include the attraction and retention of:

- Licensed teachers, school psychologists, school librarians, school counselors, and administrators employed at the school level who have been employed in that category or position for at least five years in this State or another state and who are employed in schools which are at-risk as determined by the Nevada Department of Education; and
- Teachers who hold an endorsement in the field of mathematics, science, special education, English as a second language, or other area of need within the district, as determined by the Superintendent of Public Instruction.

If a teacher or school psychologist entered into a contract or other agreement of employment with a Nevada school district before July 1, 2007, the board of trustees of the school district shall purchase one-fifth of a year of retirement credit for that employee pursuant to subsection 2 of NRS 286.300 if the employee qualified under the provisions of NRS 391.165. On or before August 1, 2007, the board of trustees of each school district shall notify each such employee that he may elect to participate in the program of incentive pay for licensed educational personnel if he otherwise qualifies for participation in the program in lieu of the purchase of retirement service on behalf of the employee pursuant to NRS 391.165 as that section existed on June 30, 2007.

School Support Teams

The No Child Left Behind Act stipulates that schools failing to make adequate yearly progress for four years in a row are subject to corrective action. It is the State's responsibility to provide support and assistance to local education agencies to assist schools in building capacity to increase the opportunity for all students to meet the State's academic content and academic achievement standards.

Each of the 67 eligible schools shall establish a School Support Team composed of persons knowledgeable about scientifically based research and practices on teaching and learning; successful school-wide projects; school reform; and improving educational opportunities for low-achieving students. It is the responsibility of the Nevada Department of Education to provide team leaders for school support teams established at each of the schools as a corrective action. It is the committee's responsibility to review the School Improvement Plan and assist in developing recommendations for improving student achievement. Meetings will be held throughout the school year and on-going reviews of the status of implementation of the school plan will be conducted. Grant funding will provide substitute teacher pay to be utilized to cover classes when committee members must meet during the regular school day.

School-Based Student Drug-Testing

This is a three-year project to reduce alcohol and substance abuse among student athletes through implementation of a student drug-testing program at eight high schools.

The schools selected for this program are: Mojave and Centennial High Schools (Area Service Center 1); Eldorado, Foothill, and Green Valley High Schools (Area Service Center 2); Del Sol High School (Area Service Center 3); Durango High School (Area Service Center 4), Desert Pines High School (Education Services Division). The program includes the following components:

1. July 1, 2008 – December 31, 2008: A six-month planning period whereby the seven high schools currently without a drug-testing program will form a committee composed of school staff, district administrators, parents, and community partners. The committees at each high school will determine if sufficient school, parental, and community support exists within the high school community and, if so, will generate school-specific random drug-testing procedures for their respective school sites. Green Valley High School's program will continue during this period; and
2. January 1, 2009 – June 30, 2011: The second phase of program implementation is the commencement of random drug-testing of athletes at the seven new sites, and continuation of random drug-testing at Green Valley High School.

Sewell Neighborhood Educational Center (SNEC)

The Sewell Neighborhood Education Center (SNEC) facility will provide educational, language, cultural, and technological services. SNEC will provide a centralized location within the community for needed educational resources, technological opportunities, and a place for families to learn together. The center will be the link between the school and other community resources.

Sex Education - Human Immunodeficiency Virus (HIV) & Other Health Programs

The district was invited to purchase supplemental materials for schools with funds allocated by the Nevada Department of Education (NDE) from a grant awarded to NDE by the Centers for Disease Control. The intent of the grant is to assist school districts in programmatic efforts to adapt products, services, and activities to meet the needs of secondary student populations while ensuring a process for continuous program improvement. This grant will be used to purchase supplemental materials for schools related to human immunodeficiency virus (HIV), other sexually transmitted diseases (STDs), pregnancy, sexual behavior, and communication and negotiation skills related to eliminating or reducing risk for HIV, other STDs, and pregnancy.

Special Education Early Childhood

The aim of this program is to address the needs of children with disabilities before they are eligible to enter first grade. The funding also enables the district to implement a continuum of placement options that address the least restrictive education environment. Specified goals and objectives for the proposed program are to:

1. Enable young children with disabilities to begin schooling as early as possible to mitigate the effects of their disabilities, as required by federal law;
2. Provide provisions for parent training, identification, and implementation of specific early childhood special education curriculum;
3. Provide staff training in special education procedures and instructional techniques; and
4. Develop and implement a plan for dissemination of information to the public regarding early childhood education.

Special Education Early Childhood - American Recovery and Reinvestment Act (ARRA)

The purpose of these one-time funds is to stimulate the economy in the short-term, while investing in Nevada's long-term special education goals. The Individuals with Disabilities Education Act (IDEA) Stimulus funds will be used to improve the performance of students with disabilities as defined by the federally-required indicators and performance targets in Nevada's State Performance Plan and in accordance with the statutory and regulatory requirements of IDEA, Part B. The indicators specifically addressed in the grant are to improve cognitive and social outcomes for preschool children, and improve parents' involvement in their children's special education programs. The primary American Recovery and Reinvestment Act (ARRA) priority addressed is to improve student achievement through school improvement and reform by establishing pre-kindergarten data systems that track progress and foster continuous improvement; make improvements in teacher effectiveness and in the equitable distribution of qualified teachers for all students, particularly students who are most in need; and provide intensive support and effective interventions for the lowest-performing schools. The proposed project will measure the quality of literacy and learning environments, including teacher effectiveness at each school site, and subsequently provide focused professional development for teachers in response to the assessment results. The intent is to demonstrate continuous improvement in programming over time.

Special Olympics Nevada

This project will foster the development of a comprehensive Special Olympics program that services special education students with developmental disabilities. The Special Olympics project facilitator's responsibilities include: (1) to increase the participation of eligible students in the school-based Special Olympics program; (2) to organize and manage the Unified Sports program (competition for students with disabilities and non-disabled peers); (3) to recruit, train, and manage school district coaches and volunteers; (4) to administer, in cooperation with Special Olympics, Nevada, the training program for coaches ensuring that each coach is trained and prepared for events; (5) to ensure that all athletes are receiving a quality training program; (6) to organize competitions for trained athletes; maintain the school training and competition calendar; (7) to act as the curriculum consultant to the Adapted Physical Education staff and Student Support Services Division; (8) to conduct in-service training on Special Olympics at staff development days; (9) to develop a transition plan for secondary students to move from school-based programs into Special Olympics programs; (10) to disseminate information on community-based Special Olympic programs and enable access for students to participate in regional and state championships; (11) to coordinate the annual budget with Special Olympics including all paperwork including event reports and year-end summaries; and (12) to collaborate with other community agencies.

Substance Abuse Prevention McCall Elementary School-Goshen

This initiative seeks to build upon ongoing partnerships, utilizing Substance Prevention Infrastructure (SPI) funds to implement or expand the following: Parent Patrol; Summer Academy; parent involvement fairs; Second Step Violence Prevention Program; and Saturday School. Through these activities, the program will positively impact approximately 525 students and their families each year, achieving the following program objectives:

1. Increase student academic skills on Criterion Referenced Tests (CRTs) or other test measures by 10%.
2. Increase student social skills as demonstrated by a decrease of 10% on Required Parent Conferences (RPCs) for discipline based upon 2006-07 data with a compounding decrease of 5% every year thereafter.
3. Increase parent awareness of protective factors (developmental assets) by 10% as measured by pre- and post-tests/assessments.
4. Increase parent and community involvement in the Parent Patrol by 5% as measured by sign-in sheets/logs.

Targeted Assistance Grant (TAG)

This grant will share evidence-based reading instructional practices for beginning readers and also through an outreach project with Nevada districts that were ineligible for the award. The grant will also allow the district to build capacity and develop sustainability plans to ensure the delivery of high quality, scientifically-based reading instruction. Additionally, the grant will provide enhancements to activities that are ongoing and described in Nevada's approved Reading First grant.

Title I Part D Neglected or Delinquent

The High Desert Correctional Center Youthful Offender Program will provide inmate students with: 1) a hands-on environment to apply math, science, language, music, and vocational classroom skills; 2) a means to earn high school credit via GED and academic classroom instruction to fulfill all requirements for a high school diploma; and 3) a means to earn vocational skills and certification (where appropriate) in culinary arts, horticulture, automotive, heating ventilation and air conditioning (HVAC), computer technology, and industrial technology. The program will also provide teachers with the tools and training necessary to achieve educational success with this special population.

Title I Sec 1003(g) School Improvement Plan (Carryover)

The proposed Title I School Improvement Program incorporates area level plans specific to the demographics and achievement data of individual campuses as well as district-wide initiatives headed by the Department of Assessment, Accountability, Research, and School Improvement (AARSI) and the Curriculum and Professional Development Department. The area service center's proposals will coordinate professional development and extra instructional time to target the School Improvement Plan (SIP) goals and achievement needs specific to individual schools. Much of this will be accomplished through additional instructional hours provided through a combination of after-school tutoring, Saturday school, summer school, and intersession's, providing direct instruction to struggling students. Area service center's planning teams will primarily work to refine and expand existing curriculum. Additionally, area service centers propose to augment existing curriculum by training instructional staff in the Capturing Kids' Hearts program for character education.

Title II-A Teacher and Principal Training & Recruiting

This is an entitlement grant that provides funding to local education agencies in accordance with educational needs and priorities that are consistent with the improvement of instruction through teacher and administrative training within the twelve projects listed in the three areas specified in the legislation. Projects for Teacher and Principal Training are: (1) math/science; social studies; (2) English/language arts literacy; (3) leadership; (4) new teacher Induction; (5) curriculum and professional development; (6) research and accountability; (7) equity and diversity education; (8) achievement via individual determination (AVID); (9) district improvement process; and (10) differentiated by design. Projects for recruitment are (1) high quality teachers; and (2) recruitment.

Title II-D/Enhancing Education Through Technology (EETT)-Formula

This project supports programs that accelerate the implementation of educational technology plans to enable schools to integrate technology fully into school curricula. The Enhancing Education Through Technology (EETT) program addresses the following goals: (1) all teachers will have the training and support needed to help all students learn through computers and the Internet; and (2) effective and engaging software and online resources will be an integral part of every school curriculum.

Title III English Language Learner

This grant is used to assist all second language learners to become proficient in English. Students at all grade levels are served. Professional development, dual immersion, elementary education, secondary education, assessment, and parent involvement are the six projects.

Title IV-21st Century Community Learning Center-Schools

21st Century Community Learning Center (CCLC) programs are designed to help children in high-need schools succeed academically through the use of scientifically-based practice and extended learning time. Academic programs and activities provided for students through the 21st CCLC include remediation in literacy, mathematics, and science. Enrichment and support programs implemented may include classes in drama, music, cooking, and gardening.

Title IV-21st Century Community Learning Center - District Initiative

21st Century Community Learning Center (CCLC) programs are designed to help children in high-need schools succeed academically through the use of scientifically-based practice and extended learning time. Academic programs and activities provided for students through the 21st CCLC include remediation in literacy, mathematics, and science. Enrichment and support programs implemented may include classes in drama, music, cooking, and gardening.

The 21st CCLC Program is supervised and supported by the Director of Wraparound Services. The initiative provides support for all school-based 21st CCLC programs. The 21st CCLC office will work with Grants Development & Administration (GDA) to help ensure that the goals and objectives of the after-school programs align with School Improvement Plans and the District Improvement Plan. The 21st CCLC Facilitator supports the current after-school 21st CCLC program sites. The facilitator provides program support to site leaders and building administration on all 21st CCLC program issues.

Title IV-A/Safe & Drug-Free Schools

District staff recognizes that student achievement and success are influenced by personal/social factors. Personal/social domain strategies incorporate the idea of “asset development” by helping students build external assets such as support, empowerment, boundaries, and constructive use of time; and internal assets such as commitment to learning, positive values, social competencies, and positive identity. The counseling component of the Safe & Drug-Free Schools (SDFS) Program will continue to address violence and substance abuse prevention from this personal/social domain perspective. The Guidance and Counseling Services Department oversees this component of the program. Three full-time Outlook Counselor positions will provide specialized counseling services for student populations at three high-risk middle schools. Each counselor will be assigned exclusively to one high-risk middle school to provide individual and group counseling. The Safe and Drug-Free Schools Office will continue to oversee other components of this program. Prevention Education will continue through the implementation of research-based classroom curriculum, peer mediation, and prevention clubs at school sites. Prevention strategists will work with school administrators and staff to assess and target site-based needs for prevention programs. Problem identification and referrals for students found to have substance abuse and/or violence related issues will be supported through the Student Assistance Program, the Substance Abuse Awareness Program, and the services provided by a threat assessment counselor.

Title VII-Indian Education

Funding is available through the No Child Left Behind Act, Title VII, Part A, for programs to assist American Indian/Alaska Native students. The following activities will be conducted during the project period: (1) Native American Indian students throughout the county who qualify under Title VII will be identified; (2) students from elementary, middle, and high schools determined to be in need of tutorial services in accordance with established selection criteria will be targeted for such services; (3) before- or after-school tutoring will be made available to qualified Title VII students; (4) cultural awareness activities will be scheduled districtwide for American Indian/Alaska Native students that enhance and support academic achievement; and (5) a college tour for qualifying students and parents who participate in the project will be provided through the Clark County Indian Education Parent Committee.

United Way Family Engagement for High School Success

United Way of Southern Nevada will provide funds obtained through Worldwide United Way and AT&T for the Family Engagement for High School Success grant. These funds will provide a pilot program for parent involvement at five schools where significant numbers of students are either economically or academically at-risk. Parent Volunteer Coordinators will be identified at each of the pilot schools and the cadre will work with the Parent Services Office to develop a curriculum that will be used in training additional parent volunteers. In addition, Family enrichment day(s) will bring families of students identified as at-risk onto the University of Nevada, Las Vegas campus for family enrichment day(s) to allow them to gather information on topics such as how to succeed in school, learning activities to do at home, and college readiness. The overarching goal of this project is to develop an effective long-term plan for increasing parent involvement and parent education in order to facilitate students in their transition into high school and improve student outcomes related to high school completion.

Urban Teacher Mentor Program

The district will support between 12 and 14 at-risk schools with a mentoring program for teachers with less than three years of experience. Goal three of the District Improvement Plan is to improve and expand the ability to retain/support/attract qualified teachers. The concept of mentoring is anchored in the belief that the assistance and guidance of seasoned teachers regarding how to be effective teachers for the populations that they are charged with educating will allow new teachers to survive the first few years of their teaching careers and become lifetime teachers. This Fund for the Improvement of Education (FIE) grant will be used to develop an Urban Teacher Mentor Program designed to enhance the relationship that new teachers develop with students and the community. The grant also aims to improve the teaching skills of novice teachers and the likelihood that they will remain in the profession and in schools for their entire working career.

Mentors and new teachers (mentorees) will take a pre-and post-survey to determine the effectiveness of the mentoring program in providing the support and guidance throughout the year resulting in increased job satisfaction. Mentors will maintain a detailed log of project activities and interactions with their mentees which will provide valuable information regarding effective project activities and mentoring strategies. The attrition rate of teachers with less than three years experience will be reduced the sites serviced by 5% when compared with the 2008-09 school year.

The Urban Teacher Mentoring Program will provide mentoring for approximately 130 teachers over a one year grant period.

Vegas Public Broadcasting Service (PBS) - Distance Education - Virtual High School (VHS)

Funds will be used to produce video supplements, segments, orientation and promotional videos for the distance learning program.

Youth Risk Behavior Survey Program (YRBS)

The purpose of the Nevada YRBS is to identify the level of health risk behaviors that Nevada middle and high school students are practicing. The results are intended to be used in decision-making processes to develop and deliver effective prevention education and services, and to reduce the prevalence of those high risk behaviors which threaten the health and well-being of Nevada children and adolescents. Nevada administered the survey in 1993, 1995, 1997, 1999, 2001, 2003, 2005, and 2007 and has always obtained “weighted” data that can be generalized to all public high school students in the state. There have been limited systematic procedures established to educate staff, community, and parents regarding the YRBS results and its implications for health-related behaviors, education, and policy. The district has developed the following performance measures for the proposed program:

1. The district has developed a middle school survey to acquire a baseline for future surveys which will continue to include such questions, and will include all middle schools, not just a sample. Local survey administration will also be expanded to include alternative and detention schools, which house many of the district’s most at-risk students;
2. The district will continue professional development for administrators, counselors, school nurses, and teachers regarding the use of the YRBS survey results such that 90% of those who participate will indicate that it provided participants with content knowledge and factual information that will promote instructional activities that help students address risky versus healthy behaviors; and
3. The district will utilize at least three methods of dissemination to share results of the YRBS survey (i.e. web page, brochure, and professional development).

Youthbuild Program Desert Rose High School

The Youthbuild program will provide students with basic skills in reading, writing, English, math, and general equivalency diploma (GED) preparation and career and technical education curriculum. These students, who are attending Desert Rose High School and are participants in the YOUTHBUILD program, will attend on campus academic and career and technical education classes and participate in special projects, as required. The program will provide instruction, instructional materials, and basic infrastructure for academic, career, and technical programs, classrooms, and work areas. All career and technical programs presently meet state and district standards and will provide a combination of classroom instruction and hands-on experiences.



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Abbreviations and Acronyms

AB	Assembly Bill
ADA	Americans with Disabilities Act
ADA	Average Daily Attendance
ADM	Average Daily Membership
ADOPP	Alternative Drop Out Prevention Program
AIS	Academy for Individualized Study
AP	Advanced Placement
APEDP	Alternative Program of Education for Disruptive Pupils
ARL	Alternative Route to Licensure
ARRA	American Recovery and Reinvestment Act
ASC	Area Service Center
ASK	Assessing Science Knowledge
ATA	Advanced Technologies Academy
ATTC	Area Technical Trade Center
AVID	Advancement via Individualized Determination Program
AYP	Adequate Yearly Progress
AZAC	Attendance Zone Advisory Commission
Board	Board of School Trustees
BOC	Bond Oversight Committee
CAFR	Comprehensive Annual Financial Report
CALEA	Commission on Accreditation for Law Enforcement Agencies
CASA	Center for Accelerating Student Achievement
CCASAPE	Clark County Association of School Administrators and Professional-technical Employees
CCDC	Clark County Detention Center
CCEA	Clark County Education Association
CCP	Continuum of Care Program-In Custody Program
CCPEF	Clark County Public Education Foundation
CCSD	Clark County School District
CEE	Commission on Educational Excellence
CIP	Capital Improvement Plan
CIS	Central Information Services
CMMS	Computerized Maintenance Management System
CMP	Captioned Media Program
CPCU	(American Institute) Chartered Property Casualty Underwriters
CPD	Curriculum and Professional Development
CSN	College of Southern Nevada
CPSI	Canadian Playground and Safety Institute
CRT	Criterion Referenced Test
CSR	Class Size Reduction
CSRP	Comprehensive School Reform Project
CTE	Career and Technical Education
CTSOs	Career and Technical Student Organizations
DECA	Distributive Education Clubs of America
DIBELS	Dynamic Indicators of Basic Early Literacy Skills
District	Clark County School District
DSA	Distributive School Allocation

EBS	Educational Broadband Service
ECECP	Early Childhood Education Comprehensive Plan
ECS	Educational Computing Strategists
EEOC	Equal Employment Opportunity Commissions
EETT	Enhancing Education through Technology
EGI	Employee Group Insurance
ELL	English Language Learners
EMC	Educational Media Center
EMR	Employee - Management Relations
EOC	Emergency Operations Center
ERP	Enterprise Resource Planning
ES	Elementary School
ESD	Education Services Division
ESEA	Education Support Employees Association
ESL	English as a Second Language
FADA	Fiscal Accountability and Data Analysis
FAPE	Free Appropriate Public Education
FASA	First Aid Safety Assistant
FBLA	Future Business Leaders of America
FCCLA	Family, Community, and Career Leaders of America
FERPA	Family Educational Rights and Privacy Act
FFA	Future Farmers of America
FICA	Federal Insurance Contributions Act
FIE	Fund for the Improvement of Education
FLI	Family Leadership Initiative
FOSS	Full Option Science System
FSR	Facility Service Representative
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GATE	Gifted and Talented Education Program
GDA	Grants Development and Administration
GEARUP	Gaining Early Awareness and Readiness for Undergraduate Programs
GED	General Educational Development Test
GFOA	Governmental Finance Officers Association
GIS	Geographic Information Systems
GREAT	Gang Resistance Education and Training
GST	Governmental Services Tax
HH	Deaf/Hard of Hearing
HR	Human Resources
HS	High School
HQT	Highly Qualified Teacher

IDEA	Individuals with Disabilities Education Act
IDMS	Integrated Data Management System
IEP	Individualized Education Program
IMPACCT	Intermediate Placement and Correctional Court Tactics Program
IMPROVE	Improving Methods, Procedures, Results, and Outcomes Project
iSAT	Improving Science Achievement with Instructional Technology
LAN	Local Area Network
LEP	Limited English Proficient
LSST	Local School Support Taxes (Sales)
MADEIT	Multidisciplinary Adaptive and Dynamic Evaluation Instrument for Teaching
MASE	Mathematics and Science Enhancement
MDT	Mobile Data Terminal
MIEP	Mathematics Early Intervention Project
MIST	Mathematics Integrated with Science using Technology
MPS	Management Process System
MS	Middle School
MSP	Mathematics and Science Partnership
NAC	Nevada Administrative Code
NCET	Nevada Commission on Educational Technology
NCLB	No Child Left Behind Act
NDE	Nevada Department of Education
NeCoTIP	Nevada Collaborative Teacher Improvement Program
NERC	Nevada Equal Rights Commission
NIAA	Nevada Interscholastic Activities Association
NGA	National Governors Association
NPI	National Purchasing Institute
NRS	Nevada Revised Statutes
NS	Network Services
NSC	Nevada State College
NSF	National Science Foundation
NSHE	Nevada System of Higher Education
NVHSPE	Nevada High School Proficiency Exam
OIM	Occupational Injury Management
OM	Organizational Management
PACE	Preschool Achievement Centers of Excellence
PASS	Proficiency and Success in Science
PAYBAC	Professionals and Youth Building a Commitment
PBS	Public Broadcasting Service
PC	Personal Computer
PDE	Professional Development Education
PDSMT-SLIP	Professional Development of Science and Mathematics Teachers through Systematic Integration of Literacy Practices
PERS	Public Employees' Retirement System
PL	Public Law
P-L	Property-Liability
PTFP	Public Telecommunications Facilities Program

RAVE	Recognizing a Valued Employee
REMS	Readiness and Emergency Management for Schools
RES	Replacement Elementary School
RFP	Request for Proposal
RHS	Replacement High School
RMIS	Risk Management Information System
RMS	Replacement Middle School
RPC	Request for Parent Conference
RSI	Research and School Improvement
RSIA	Refugee School Impact Aid Grant
RTI	Response to Instruction
SAGE	Student Achievement Gap Elimination
SAP	System Applications and Products - Enterprise Resource Planning
SASI	Schools Administrative Student Information Software
SBHC	School Based Health Center
SBP	School Breakfast Program
SIP	School Improvement Plans
SMART	Statewide Management of Automated Records Transfer
SMMEP	Secondary Mariachi Music Education Program
SNEC	Sewell Neighborhood Education Center
SRLE	Safe and Respectful Learning Environment
SRTS	Safe Routes to School
SS	Special School
SSSD	Student Support Services Division
STDS	School Technology Deployment Services
STEP	Student-to-Teacher Enlistment Project
STEP	Success through English Program
SUI	State Unemployment Insurance
TAG	Targeted Assistance Grant
TAH	Teaching American History
TBD	To Be Determined
TF	Transportation Facility
TISS	Technology and Information Systems Services Division
UNLV	University of Nevada, Las Vegas
UNR	University of Nevada, Reno
USS	User Support Services
VHS	Vocational High School
VoIP	Voice over IP (Internet Protocol)
VTC	Video Conference Support
WAN	Wide Area Network
WIA	Workforce Investment Act
WiFi	Wireless Fidelity

Glossary of Terms

This glossary contains definitions of selected terms used in this document and additional terms and interpretative data as necessary for common understanding concerning financial accounting procedures of the District. Several terms which are not primarily financial accounting terms have been included because of their significance for the budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

Accounting System - The recording and reporting of activities and events affecting the funding of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

Accrual Basis - The basis of accounting under which revenues are recorded, when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also REVENUE and EXPENDITURES.

Accrue - To record revenues when earned or when levies are made and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or payment is made. Sometimes the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments, and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also ACCRUAL BASIS.

Administration - Those activities which have as their purpose the general regulation, direction, and control of the affairs of the local education agency.

Ad Valorem Taxes - Taxes levied on the assessed valuation (35% of the taxable value less exemptions) of secured (real property – land and improvements thereon, and other personal property – house furnishings) and unsecured properties (personal – mobile homes, airplanes, boats, and slide-in-campers). See ASSESSED VALUATION.

Appropriation - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

Appropriation Account - A budgetary account set up to record specific authorizations to spend. The account is credited with an original and any supplemental appropriations and is charged with expenditures and encumbrances.

Assessed Valuation - A valuation set upon real estate or other property by a government as a basis for levying taxes – 35% of market value.

Autism - Autism means a developmental disability significantly affecting verbal and nonverbal communication and social interaction, generally evident before age 3, that adversely affects a child's educational performance. The term does not apply if a child's educational performance is adversely affected primarily because the child has an emotional disturbance. Other characteristics often associated with autism are engagement in repetitive activities and stereotyped movements, resistance to environmental change or change in daily routines, and unusual responses to sensory experiences.

Average Daily Attendance (ADA) -Average daily attendance for each school is the aggregate days attendance of that school divided by the number of days school was actually in session. Only days in which the pupils were under the guidance and direction of teachers in the teaching process are to be considered as days in session.

Average Daily Membership (ADM) - Each month of the school year, an attendance figure is established based upon the number of students enrolled in the District. ADM is the average of all nine months that school is held.

Balance Sheet - A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

Board of School Trustees - The elected or appointed body which has been created according to Nevada State law and vested with the responsibilities for educational activities in a given geographical area.

Bond - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires a greater legal formality.

Bonded Debt - The part of the District's debt which is covered by outstanding bonds and sometimes referred to as "Funded Debt."

Bonds Payable - The face value of bonds issued and unpaid.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriations, revenues, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them, together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

Budget, Amended Final - The finalized budget that has been adopted by the Board reflecting changes to the Final Budget previously approved and filed prior to January 1 with the Nevada Department of Taxation.

Budget Calendar - The schedule of key dates used in the preparation and adoption of the Final Budget.

Budget Document - The instrument used as a comprehensive financial plan of operations by the Board and administration.

Budget, Final - The budget that has been adopted by the Board and approved by the Nevada Department of Taxation prior to commencement of the new fiscal year.

Budget Overview - The opening section of the budget which provides the Board and public with a general summary of the most important aspects of the proposed budget and recommendations from the Superintendent.

Budget, Tentative - The budget that is initially prepared, published, and recorded by the District for the new fiscal year prior to its approval by the Nevada Department of Taxation.

Budgetary Control - The control or management of the business affairs of the District in accordance with an approved budget with a responsibility to contain expenditures within the authorized amounts.

Buildings - A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

Capital Budget - A plan of proposed capital outlays and the means of financing them, and is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget. See also CAPITAL PROGRAM.

Capital Outlays - Expenditures which result in the acquisition of or addition to fixed assets.

Capital Expenditure - Represents an outlay from resources used exclusively for acquiring and improving district sites or the constructing and equipping of new district facilities that will have an anticipated useful life of more than one year.

Capital Program - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Cash Accounting - A basis of accounting in which transactions are recorded when cash is either received or expended.

Chart of Accounts - A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers, if any. A chart of accounts, accompanied by descriptions of their use and the general operation of the books of account, becomes a classification or manual of accounts.

Coding - A system of numbering or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information.

Contract Services - Labor, material, and other costs for services rendered by personnel who are not on the payroll of the District.

Cost Per Pupil - Financial data (either budget or expenditures) for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.).

Debt - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, notes, etc.

Debt Limit - The maximum amount of gross or net debt which is legally permitted.

Debt Service Fund - A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

Deaf-blindness - Deaf-blindness means concomitant hearing and visual impairments, the combination of which causes such severe communication and other developmental and educational needs that they cannot be accommodated in special education programs.

Delinquent Taxes - Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

Disabled Student - A student that meets federal guidelines as mentally challenged, hearing impaired, speech or language impaired, seriously emotionally handicapped, physically challenged, autistic, traumatic brain injured, multiply handicapped, learning disabled, developmentally delayed, or visually handicapped.

Disbursement - Payments made for goods and services.

Donations (Private Source) - Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contractor is expected. Separate accounts may be maintained.

Edison Schools - The six schools in the District which are currently managed by Edison Schools Inc., the nation's largest private manager of public schools.

Elementary Schools - A school classified as elementary by state and local statutes or practice and typically composed of kindergarten through grades five or six.

Emotional Disturbance - This term means a condition that can exhibit one or more of the following characteristics over a long period of time and to a marked degree that adversely affects a child's educational performance:

- An inability to learn that cannot be explained by intellectual, sensory, or health factors
- An inability to build or maintain satisfactory interpersonal relationships with peers and teachers
- Inappropriate types of behavior or feelings under normal circumstances
- A general pervasive mood of unhappiness or depression
- A tendency to develop physical symptoms or fears associated with personal or school problems

Employee Fringe Benefits - Amounts paid by the District on behalf of employees. These amounts are not included in the gross salary, but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples are: (a) group health or life insurance, (b) contribution to employee retirement, (c) FICA, and (d) Workers' Compensation.

Encumbrances - Purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances cease to exist when paid (as in accounts payable) or when the actual liability is established, or when canceled.

Encumbrance Accounting - A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

Enterprise Resource Planning (ERP) - Enterprise Resource Planning is an integrated system of software applications that rely on a database supporting financial and non-financial areas of an organization through “best business practices” and process reengineering.

Equipment - Those moveable items used for school operations that are of a non-expendable and mechanical nature and perform a specific operation. Typewriters, projectors, computers, lathes, machinery, vehicles, etc. are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered part of the building.)

Estimated Revenues -When the accounts are kept on an accrual basis, this term designates the amount of revenues estimated to accrue during a given period, regardless of whether or not it is all to be collected during the period.

Expenditures - This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service.

Federal Revenues - Revenues provided by the federal government. Expenditures made using these revenues are identifiable as federally-supported expenditures.

Fiscal Period - Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

Fiscal Year - A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. The District’s fiscal year runs from July 1 through June 30.

Fixed Assets - Land, buildings, machinery, furniture, and other equipment which the District intends to hold or continue in use over a long period of time. “Fixed” denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

Full Time Equivalent-Employee (FTE) - The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.000 representing one full-time position. It is derived by dividing the amount of employed time in the part-time position by the amount of employed time required in a corresponding full-time position.

Function - As applied to expenditures, this term references the accumulation of costs associated with a type of service or activity such as *Instruction, School Administration, Plant Maintenance, and Operation*. The District adheres to Nevada Revised Statutes for the coding of all expenditures. This coding is consistent nationally and enables comparisons of expenditure categories of districts throughout the nation. The following functions are grouped by category as reflected in the Nevada School Accountability Reports.

<u>Service or Activity</u>	<u>Function</u>	<u>Description</u>
<i>Instructional</i>	1000	Direct classroom services such as teacher salaries and benefits, supplies, and textbooks.
<i>Student Support</i>	2100	Attendance, guidance counselors, and health-related services.
<i>Support Staff</i>	2200	Staff development, training, and media services.
<i>Administration</i>	2300	Executive administrative services including the Board, Superintendent, community relations, and legal services.
	2400	School site administration including the principal and staff.
	2500	Fiscal services including accounting, budgeting, purchasing, and auditing.
<i>Maintenance and Operation of Plant Services</i>	2600	Buildings and grounds maintenance and upkeep, utilities, and security services
<i>Transportation</i>	2700	Student transportation services.
<i>Capital Outlay</i>	4000	Facilities acquisition and construction services.

Fund - A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenues and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.

Fund Balance - The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

Fund, Capital Projects - Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the related bond issue. Capital project funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the general fund, special revenue funds, or enterprise funds. Capital project funds have been developed to account for the proceeds of a specific bond issue and revenue from other possible sources which are designated for capital outlay (i.e.) for land, buildings, and equipment.

Fund, Debt Service - Used to finance and account for payment of principal and interest on all long-term general obligation debts. Debt service funds are used to accumulate resources over the outstanding life of the bond issue in an amount equal to the maturity value. Cash of the debt service may be invested in income-producing securities which are converted back into cash at the maturity date for use in retiring bonds.

Fund, District Projects - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

Fund, Enterprise - Used to finance and account for the acquisition, operations, and maintenance of District facilities and services which are entirely or predominantly self-supportive by user charges. Budgetary accounts and formal budgetary accounting are recommended for Enterprise Funds. The accounting consists primarily of proper recording of receipts and disbursements. The District uses its Food Services Fund in this manner.

Fund, Expendable Trust - Used to account for assets held in trust by the District for individuals, government entities, or nonpublic organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the District held for a short period, and then disbursed to authorized recipients.

Fund, Federal Projects - Used to account for federally assisted grant programs that supplement the District in areas of special needs, basic skills, students at risk, staff development, and other innovative activities.

Fund, General - The fund used to finance the ordinary operations of the District. It is available for a legally authorized purpose and consists of funds not specifically designated for some other particular purpose.

Fund, Internal Service - A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments or agencies within a single government unit. Amounts expended by the fund are restored thereto either from operations or by a transfer from other funds to keep intact the original fund's capital. Graphic Production and Risk Management are included in this fund.

Fund, Proprietary - Operations that focus on the determination of operating income, changes in net assets, financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Fund, Special Revenue - For accountability purposes, this fund is split between Federal Projects and District Projects. For further definition, see these funds also included in the glossary.

Governmental Accounting Standards Board (GASB) - The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Gifted and Talented (GATE) - Students with superior academic achievement may be identified as gifted and talented and may participate in designated programs for gifted students. The identification of gifted and talented students begins at grade 2 through grade 6.

Grant - Contributions of either funds or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for specific or general purposes.

Hearing Impairment - Hearing impairment means impairment in hearing, whether permanent or fluctuating, that adversely affects a child's educational performance but that is not included under the definition of deafness.

High School - Schools classified as high school by state and local statutes and typically composed of grades nine through twelve.

Instruction - Direct interaction between students and classroom teachers, paraprofessionals, and/or related staff involving teaching students in a teaching/learning environment in a systematic program designed to assist students in acquiring competency in knowledge, skills, and understanding.

Instructional Materials-Supplies - An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

Inter-Fund Transfers - Amounts transferred from one fund to another fund.

Invoice - An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., with the quantity, value or prices, and charges annexed.

Line-Item Budget - A detailed expense or expenditure budget generally classified by object designation with each organizational unit.

Kindergarten - A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

Land - A fixed asset account which reflects the acquisition value of sites owned by the District. If land is purchased, this account includes the purchase price and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

Long-Term Debt - Debt with a maturity of more than one year after the date of issuance.

Maintenance of Plant (Plant Repairs; Repair and Replacement of Equipment) - Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

Medicaid Administrative Claiming - Medicaid Administrative Claiming is a federal program that reimburses districts for employees' time to promote the availability of Medicaid-covered health services and to improve students' access to those services.

Mental Retardation - Mental retardation means significantly subaverage general intellectual functioning and existing behavior manifested during the developmental period, which adversely affects a child's educational performance.

Middle School - Schools classified as middle school by state and local statutes or practices and composed of grades six through eight.

Modified Accrual Basis of Accounting - Basis of accounting whereby revenues are recorded when they are measurable and available and expenditures are recorded when the corresponding liability is incurred. This is the basis of accounting used in the fund financial statements of the Comprehensive Annual Financial Report (CAFR).

Multiple Disabilities - Multiple disabilities means concomitant impairments (such as mental retardation-blindness, mental retardation-orthopedic impairment, etc.), the combination of which causes such severe educational needs that they cannot be accommodated in special education programs solely for one of the impairments. The term does not include deaf-blindness.

Object - An accounting term used to describe the service or commodity obtained as a result of a specific expenditure or to describe a specific revenue source.

Orthopedic Impairment - Orthopedic impairment means a severe orthopedic impairment that adversely affects a child's educational performance. The term includes impairments caused by congenital anomaly, impairments caused by disease, and impairments from other causes.

Other Health Impairment -Other health impairment means having limited strength, vitality or alertness, including a heightened alertness to environmental stimuli, that results in limited alertness with respect to the educational environment, that is due to chronic or acute health problems such as asthma, attention deficit disorder or attention deficit hyperactivity disorder, diabetes, epilepsy, a heart condition, hemophilia, lead poisoning, leukemia, nephritis, rheumatic fever, and sickle cell anemia; and adversely affects a child's educational performance.

Payroll Costs - All costs covered under the following objects of expenditure: Licensed Salaries, Unified Salaries, Support Staff Salaries, Police Salaries, and Employee Benefits.

Per Pupil Allocation - An allocation to each school for supplies and equipment initially based on the pupil enrollment on the last day of the first school month.

Per Pupil Expenditure - An accepted and commonly used norm to initially compare expenditures between school districts, as well as at state and national levels of spending.

Personnel, Administrative (Unified) - Personnel on the payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the District that are systemwide and not confined to one school, subject, or narrow phase of school activity; for example, the Superintendent of Schools.

Personnel, Licensed - Those who are certified by the Nevada Department of Education and render services dealing directly with the instruction and delivery of certain services to pupils. (Some examples are teachers, librarians, nurses, and psychologists.)

Personnel, Support Staff - Non-administrative positions hired to support school and central office functions. (Some examples are teacher aides, clerical positions, custodians, food service worker and assistant accountants.)

Program - The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program. District programs are as follows:

0100	Regular Instruction-Elementary/Secondary
0200	Special Programs
0300	Vocational and Technical
0400	Other Instructional-Elementary/Secondary
0410	Summer School
0420	English Language Learners (ELL) - Instruction
0430	Alternative and At-Risk Education
0600	Adult/Continuing Education
0700	Community/Junior College Education
0910	Co-Curricular
0920	Athletics
1000	Undistributed Expenditures

Property Insurance - Expenditures for all forms of insurance covering the loss of, or damage to, the property of the District from fire, theft, storm, or any other cause. Costs for appraisals of property for insurance purposes are also recorded here.

Pupil Transportation Services - Consists of those activities involved with the conveyance of pupils to and from student activities, as provided by state law. Includes trips between home and school or trips to school activities. This service area is applicable to both schools and the District.

Purchase Order - Document which authorized the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Purchased Services - Personal services rendered by personnel who are not on the payroll of the District and other services which may be purchased.

R*STARS - Acronym for Relational Standard Accounting and Reporting System which was the District's financial accounting software package and is now replaced with the Enterprise Resource Planning software applications.

Region - One of the five geographical areas within the District that supervises all schools within that area. Each region has a superintendent and two assistant region superintendents. Facilities are centrally located to schools in that region. The regions are identified as Northwest, Northeast, East, Southwest, and Southeast.

Reimbursement - Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

Rentals - Expenditures for the lease or rental of land, buildings, and equipment for the temporary or long-range use of the District.

Reserve - An account used to indicate that a portion of fund balance is restricted for a specific purpose.

Reserve For Encumbrances - A reserve representing the designations of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.

Revenues - Additions to the assets of a fund during a fiscal period that are available to finance the fund's expenditures during the fiscal year.

Salaries - Total expenditures for hourly, daily, and monthly salaries including overtime pay and sick pay.

Sale of Assets - The receipts from the sale of scrap materials as well as worn-out or obsolete equipment that has been declared surplus to the needs of the District.

School - A division of the school system consisting of a group of pupils, one or more teachers giving instruction of a defined type, housed in a school plant of one or more buildings.

School Plant - The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

School Site - The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, planting, play courts, and playfields.

Source of Funds - This dimension identifies the expenditure with the source of revenue, (i.e.) local, state, federal, and others.

Special Education - Consists of direct instructional activities designed to deal with some of the following pupil exceptionalities: learning disabled, physically challenged, hearing impaired, and gifted and talented.

Specific Learning Disability - The term means a disorder in one or more of the basic psychological processes involved in understanding or in using language, spoken or written, that may manifest itself in an imperfect ability to listen, think, speak, read, write, spell, or to do mathematical calculations, including conditions such as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia, and developmental aphasia.

Speech or Language Impairment - This term means a communication disorder, such as stuttering, impaired articulation, language impairment, or voice impairment, that adversely affects a child's educational performance.

Supplies - Expenditures for material items of an expendable nature that are consumed, worn-out, or deteriorated by use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

Taxes - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Teacher Allocation - The teachers are allocated to the schools on the basis of the last day of the first school month's enrollment.

Traumatic Brain Injury - This is an acquired injury to the brain caused by an external physical force, resulting in total or partial functional disability or psychosocial impairment, or both, that adversely affects a child's educational performance. The term applies to open or closed head injuries resulting in impairments in one or more areas, such as cognition; language; memory; attention; reasoning; abstract thinking; judgment; problem-solving; sensory, perceptual, and motor abilities; psychosocial behavior; physical functions; information processing; and speech. The term does not apply to brain injuries that are congenital or degenerative, or to brain injuries induced by birth trauma.

Travel - An object of expenditure associated with carrying staff personnel from place to place and the furnishing of accommodations incidental to travel. Also included are per diem allowances, mileage allowances for use of privately owned vehicles, and other expenditures necessitated by travel.

Tuition Expended - Expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries described for the paying local education agencies, both within and outside of the state of the paying local education agency.

Tuition Received - Money received from pupils, their parents, governmental agencies, or others for education provided in the schools of the District.

Visual Impairment Including Blindness - This means impairment in vision that, even with correction, adversely affects a child's educational performance. The term includes both partial sight and blindness.

Vocational Program - A school which is separately organized for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.

Weighted Enrollment - Used to determine the total basic support provided to the District from the state. To obtain a weighted enrollment, pre-kindergarten and kindergarten students are included as six-tenths of a student rather than a whole student. Also, students from other states enrolled in Nevada are deducted from the enrollment numbers.